

**COUNTY GOVERNMENT OF BUNGOMA**

**COUNTY ASSEMBLY OF BUNGOMA**

**COUNTY ASSEMBLY DEBATES**

**THE DAILY HANSARD**

**TUESDAY 24<sup>TH</sup> FEBRUARY, 2026**

**Afternoon Sitting**

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

**5<sup>th</sup> Session**

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**COUNTY ASSEMBLY OF BUNGOMA**

**THE DAILY HANSARD**

**TUESDAY 24<sup>TH</sup> FEBRUARY 2026**

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

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

**PAPERS**

REPORT OF THE SECTORAL COMMITTEE ON ROADS, TRANSPORT, INFRASTRUCTURE, AND PUBLIC WORKS ON ACTIVITIES AND PERFORMANCE OF THE DIRECTORATE OF PUBLIC WORKS FOR FINANCIAL YEAR 2023-2024 AND 2024-2025

**Mr. Speaker:** It's the committee of Roads. Honourable members of the committee? Yes, Hon. Ali Machani, I think our officer saw that today is your day for tabling, so proceed.

**Hon. Ali Machani:** I'm supposed to be prepared, Honourable Speaker. Anyway, now that I'm a member, here is a document.

**Mr. Speaker:** It can't be a document, the report of the committee, please.

**Hon. Ali Machani:** Honourable Speaker, I have a document from the Sectoral Committee on Roads, Transport, Infrastructure, and Public Works. Honourable Speaker, allow me to table this report.

**Mr. Speaker:** Honourable Member, you can't move because the next item is a motion of the same. This will be taken back to the committee for arrangement and planning. You can't table a report from a committee where you are not a member. The last time I checked membership of this committee, you are not a member.

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**Hon. Ali Machani:** Mr. Speaker, it is wrong for the chairperson to ambush members because I have just been given this document in this House.

**Mr. Speaker:** Hon. Johnston Ipara, take the honour of assisting the committee. Proceed.

**Hon. Johnston Okasida:** Thank you, Honourable Speaker. I raise to table a report from the Sectoral Committee on Roads, Transport, Infrastructure and Public Works, on activities and performance of the Directorate of Public Works for the financial year 2023/2024 and 2024/2025. Honourable Speaker, I table.

**Mr. Speaker:** Honourable Members, the report by the Sectoral Committee on Roads, Transport, Infrastructure and Public Works, on activities and performance of the Directorate of Public Works for the financial year 2023/2024 and 2024/2025 is hereby tabled and formally becomes the property of the House. Next...

## NOTICES ON MOTION

**Mr. Speaker:** Hon. Johnston Okasida, you proceed

**Hon. Johnston Okasida:** Thank you, Honourable Speaker, I raise to issue a notice of motion.

1. That the report of the Sectoral Committee on Roads, Transport, Infrastructure and Public Works on the activities and performance of the Directorate of Public Works for the financial year 2023/2024 and 2024/2025 be adopted.

**Mr. Speaker:** Honourable Members, a notice of motion has been duly issued by the Sector Committee on Roads, Transport, Infrastructure and Public Works on its activities and performances of the Directorate of Public Works for the financial year 2023/2024 and 2024/2025. I urge the Clerks-At-the-Table to share this report with the Honourable Members. The same will come up as a motion on our Order Paper in the course of the week or once reassigned afresh by the HBC.

1. NOTICE OF MOTION THAT THIS HOUSE RESOLVES TO COMPEL THE GOVERNOR OF BUNGOMA COUNTY TO URGENTLY INITIATE AND CONCLUDE AN INTERGOVERNMENTAL AGREEMENT WITH THE MINISTRY OF EDUCATION PURSUANT TO THE INTERGOVERNMENTAL RELATIONS ACT 2012 TO ENABLE THE LAWFUL ADMINISTRATION OF BURSARIES AND SCHOLARSHIPS WITHIN THE COUNTY AND DIRECT THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR

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FINANCE AND THE COUNTY TREASURY TO PROVIDE FOR A DEDICATED ALLOCATION FOR BURSARIES AND SCHOLARSHIPS IN THE FINANCIAL YEAR 2026/2027 BUDGET ESTIMATES TO BE SUBMITTED ALONGSIDE THE COUNTY FISCAL STRATEGY PAPER

**Mr. Speaker:** Yes Hon. Johnston Okasida

**Hon. Johnston Okasida:** I rise to issue a notice of motion that this House resolves to compel the Governor of Bungoma County to urgently initiate and conclude an intergovernmental agreement with the Ministry of Education pursuant to the Intergovernmental Relations Act 2012 to enable the lawful administration of bursaries and scholarships within the county and direct the County Executive Committee Member for Finance and County treasury to provide for a dedicated allocation for bursaries and scholarships in the financial year 2026/2027 budget estimates to be submitted alongside the County Fiscal Strategy Paper, Honourable Speaker.

**Mr. Speaker:** That's a notice...

**Hon. Johnston Ipara:** Let me repeat, Honourable Speaker...

**Mr. Speaker:** You don't have to repeat, that's a notice. Honourable Member, the way the notice will come up tomorrow as a motion is more procedural. Therefore Clerks-At-the-Table share the same with the Honourable MCAs. It will come up as a motion tomorrow in the morning. Proceed

## **QUESTIONS AND STATEMENTS**

IT IS NOTIFIED THAT STATEMENT NUMBER TWO, 2026, MEMBER OF THE HOUSE BUSINESS COMMITTEE PURSUANT TO THE PROVISIONS OF STANDING ORDER 47. 2(A) A STATEMENT INFORMING THE COUNTY ASSEMBLY OF THE WEEKLY BUSINESS COMING BEFORE THE HOUSE ON TUESDAY, 24TH, 2026, FEBRUARY 2026

**Mr. Speaker:** Hon. Johnston Okasida, kindly share the proposed Order Paper of the week starting today.

**Hon. Johnston Ipara:** Thank you, Honourable Speaker. This is a weekly program of the business of the County Assembly for the week commencing Tuesday, 24th to Thursday, 26th February, 2026.

**Tuesday, 24th February, 2026 at 2.30 p.m.**

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**Papers**

Honorable Speaker, a report of the Sectoral Committee on Roads, Transport, Infrastructure and Public Works on activities and performance of the directorate of Public Works for the financial year 2023/2024 and 2024/2025.

**Statement**

1. Statement no. 3 of 2026,

A Member of Chesikaki Ward, Hon. Jacob Psero MCA, to seek a statement from the Chairperson, Sectoral Committee on Lands, Housing, Urban and Physical Planning. This is in relation to the state of registration of parcels of land belonging to the County Government.

2. Statement no. 4 of 2026

A member for Chesikaki ward, Hon. Jacob Psero, to seek a statement from the Chairperson, Sectoral Committee on Lands, Housing, Urban, and Physical Planning. This is in relation to the land designated for Kaptugui ECDE Centre in Chesikaki Ward.

**Motion**

A report of the Public Accounts and Investments Committee on the reports of the Auditor General on the Bungoma County Level Four Health facilities for the financial years 2021/ 2022, 2022/2023, and 2023/2024.

**Wednesday, 25 February, 2026 at 9.30 a.m.**

**Papers**

1. Report of the Sectoral Committee on Lands, Urban, Physical Planning and Housing on the task force report on the land inventory in the Bungoma County 2019.
2. Report of the Sectoral Committee on Tourism, Environment, Water, and Natural Resources on BWASCO operations.

**Notices of Motions**

1. That this House adopts the report of the Sectoral Committee on Lands, Urban, Physical Planning and Housing on the task force report on the land inventory in Bungoma County 2019.
2. That this House adopts a report of Sectoral Committee on Tourism, Environment, Water, and Natural Resources on BWASCO operations.

Honorable Speaker, I don't know what is happening where...

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**Mr. Speaker:** Honourable Members kindly consult in low tones. Allow the Honourable Member to share with us our tentative Order Paper of the week.

**Hon. Johnston Ipara: Question and Statement**

It is notified that pursuant to Standing Order 47 2 (c), the Chairperson, Sectoral Committee on Youth Affairs and Sports, will respond to the following statements on Wednesday morning 25th February, 2026.;

Statement no. 36 of 2005 by nominated Member Hon. Allan Nyongesa MCA to get a response from the Chairperson, Sectoral Committee on Youth Affairs and Sports. The statement is in respect to the contract implementation status of the construction of Masinde Muliro Stadium.

Statement no. five 5 2026, a Member for Bumula Ward, Hon. Hentry Nyongesa, to seek a statement from the Chairperson, Sectoral Committee on Education and Vocational Training. The statement concerns the management and infrastructure development of Early Childhood Development education, ECD, and the Vocational Training Centers by the County Government of Bungoma for the financial years 2023/2024, 2024/2025.

Statement No. 6 of 2026, a Member for Bumula, Hon. Hentry Nyongesa, to seek a statement from the Chairperson, Sectoral Committee on Fisheries, Irrigation, and Cooperative Development. The statement concerns the management and utilization of resources allocated to Mabanga Agricultural Training Center.

**Motion**

Invitation and conclusion of an intergovernmental agreement with the Ministry of Education, pursuant to the Intergovernmental Relations Act 2012.

**Thursday, 26 February, 2026 at 2.30 p.m.**

**Papers**

1. A report of the Committee on Delegated County Legislation on scrutiny of public finance management, that's the Bungoma County Disaster Management Emergency Fund Regulations 2020, to be done by the Chairperson, Committee on Delegated.

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2. A report of the Sectoral Committee on Labor Relations, Member Services and Facilities on the consideration of the financial statement for the period ended 30th June, 2025. Honourable Speaker, it will be done by the chairperson Sectoral Committee on Labor.

#### Notices of Motion

1. That this House adopts the report of the Committee on Delegated County Legislation on scrutiny of public finance management, that's the Bungoma County Disaster Management Emergency Fund Regulations of 2020, to be done by the Chairperson, delegated.
2. That this house adopts the report of the Sectoral Committee on Labor Relations, Member Services and Facilities on the consideration of the financial statements for the period ended 30th June, 2025. Honourable Speaker, it will be done by the chairperson Sectoral Committee on Labor.

#### **Question and Statements**

##### Statement no. 7 of 2026

A Member of the House Business Committee will take the honourable Members through the tentative program for the week to end on 5th March, 2026.

##### Statement no.8 of 2026

A member for Tongaren Ward, Hon. Johnston Okasida, to seek a statement from the Chairperson, Sectoral Committee on Public Administration and ICT regarding the medical insurance cover for Bungoma County Government staff for the financial year 2025/2026.

##### Statement no. 9 of 2026

A Member for Tongaren Ward, Hon. Johnston Okasida, to seek a statement from the Chairperson, Sectoral Committee on Finance and Economic Planning regarding the First Supplementary Budget financial year 2025/2026 and pending bills.

#### **Motion**

A report of the Sectoral Committee on Roads, Transport, Infrastructure, and Public Works on the considerations of the financial statements for the period ended June 30th, 2025. Honourable Speaker, this will be done by the chairperson Sectoral Committee on Roads.

Honourable Speaker, this is a tentative weekly program for next week and I submit.

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**Mr. Speaker:** Thank you Hon. Johnston Okasida for sharing the tentative weekly program starting today to Thursday 2 p.m. session. Next item?

STATEMENT NUMBER THREE OF 2026, MEMBER OF CHESIKAKI WARD, HON. JACOB PSERO, TO SEEK A STATEMENT FROM THE CHAIRPERSON SECTORAL COMMITTEE ON LANDS, HOUSING, URBAN AND FISCAL PLANNING IN RELATION TO THE STATE OF REGISTRATION OR LACK THEREOF OF LANDS BELONGING TO THE COUNTY GOVERNMENT

**Mr. Speaker:** Yes Hon. Jacob Psero.

**Hon. Jacob Psero:** Thank you Mr. Speaker for this opportunity. Mr. Speaker, I am seeking for two statements from the Chairman, Committee on Lands, Physical Planning, Urban and Housing.

The first statement regards to the land belonging to the county government. Honourable Speaker, the purchase, acquisition, demarcation, and registration of county public land is a process that must be done meticulously and within the confines of the law to avoid losses whilst at the same time ensuring that the general public is made aware of progress and challenges involved. Honourable Speaker, pursuant to provision of Standing order No. 42 (1), I hereby seek for a statement from the Chairperson Committee on Lands, Housing, Urban and Physical Planning. This is in relation to the state of registration or lack thereof of lands belonging to the County government.

Next, Mr. Speaker, in the statement, let the chair inquire and elaborate on the following;

1. Provide the number of land parcels purchased and or acquired by the county government of Bungoma since the year 2013
2. Mr. Speaker, how many of the purchased acquired land parcels have title deed in the name of the County government and how many do not have
3. what is the total cost of purchase of the lands that have title deeds in the name of the County government visa-vies the total cost of land parcels that do not have died in the name of the county government
4. Mr. Speaker, what are the reasons for failure to procure title deeds in the name of the County government
5. Last one in this category, Mr. Speaker, what measures has the department put in place to ensure that the title deeds are obtained in good time

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In the second statement, Mr. Speaker, the subject is land designated for Kapchegui ECD Centre in Chesikaki Ward. Honourable Speaker, the location, acquisition, demarcation and registration of land for Kapchegui Early Childhood Education Centre in Chesikaki Ward is a matter of great concern for the residents of Chesikaki Ward who are entitled to information regarding the establishment and development of ECD centres in the ward. Honourable speaker, pursuant to the provision of standing order, number 47 (2) I hereby seek for a statement from the chairperson committee on lands, housing, urban and physical planning.

This is in relation to the state of registration or lack of land of land belonging to the County government. In the statement, let the chair enquire and elaborate on the following;

1. When was the said land purchased
2. What is the total acreage of the said land
3. What is the total cost of purchase of the said parcel and how much has been allocated for the purchase
4. What are the reasons for failure to procure title deed in the name of the County government
5. What is the status of registration of the same, is it in the county government's name or not if not, reason thereof be stated
6. The last one, Mr. Speaker Sir, if the title deed thereto has not been obtained by the County government, then when the same is expected to be acquired

The statement from Hon. Jacob Psero, MCA Chesikaki Ward. I rest my case, Mr. Speaker.

**Mr. Speaker:** Thank you, Honourable members. Starting with the first statement, sought by Hon. Jacob Psero, the Department of Lands

In the second one, sought by Hon. Jacob Psero again, Department of Lands. I think the chair is here.

**Hon. Johnston Ipara:** Honourable Speaker, based on the intensity and the details that are required on statement number one and two, we plead with the Honourable Speaker if we can be allowed Twenty one days to complete both statements.

**Mr. Speaker:** Now that the department is just next to you here, I'll give you fourteen days as we planned, so there's nothing called intensity, just fourteen days is sufficient. Why I'm saying so, Hon. Jacob Psero, in Bungoma we are lucky for one thing. In some other counties like Kilifi, the County Executive and the Assembly are separate, they are 75 kilometers apart. Yes, in Kilifi the

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Assembly is in Malindi, the Executive is in Kilifi. Here is a walking distance, so two weeks is sufficient. Seventeenth of March is okay for you to report back to this House.

**Hon. Johnston Okasida:** Honourable Speaker, you've said the last date is seventh of March?

**Mr. Speaker:** Seventeenth of March.

**Hon. Johnston Okasida:** Thank you, Honourable Speaker.

**Mr. Speaker:** As you do so, you can equally ask Hon. Psero, during the committee sittings, he can be present that day. You only bring the feedback, whether satisfactory or not. I see Hon. Psero taking note of what we are saying.

**Hon. Johnston Ipara:** We are guided, Honourable Speaker.

**Mr. Speaker:** Yes, let's proceed to the next item, please.

## **MOTION**

A REPORT OF THE PUBLIC ACCOUNTS AND INVESTMENTS COMMITTEE ON THE REPORTS OF THE AUDITOR GENERAL ON THE BUNGOMA COUNTY LEVEL 4 HEALTH FACILITIES FOR THE FINANCIAL YEARS 2021/2022, 2022/ 2023 AND 2023 /2024

**Mr. Speaker:** Yes, Hon. Sheila Sifuma, you have the honor of the committee.

**Hon. Sheila Sifuma:** Thank you, Chair

**Mr. Speaker:** Now you hear Hon. Jack Wambulwa shouting that verify the membership. It is overflowing, proceed.

**Hon. Sheila Sifuma:** Thank you, Chair

**Mr. Speaker:** now, for the sake of record, the Hon. Jack, there's no longer doubt, let's have the membership of the committee upstanding, No, the last time I was demanding for verification of the membership was Hon. Jack, so I'm reminding members that we have enough quorum, I am

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only aware of my one Honourable Member unwell Hon. Charles Nangulu, who is away, the rest are present proceed.

**Hon. Sheila Sifuma:** Ok, thank you Mr. Speaker Sir. I want to move the report on behalf of the Public Accounts and Investment Committee of the Auditor General on the Bungoma County Level Four Health facilities for the financial year 2021/2022, 2022/2023 and 2023/2024. Mr. Speaker Sir, you can guide, do I start at chapter one or I can go to executive summary?

**Mr. Speaker:** Go to chapter one then you leave out 1.2 the mandate is known, so you do 1.0, 1.1 then you move forward as you will be sharing as we proceed.

**Hon. Sheila Sifuma:** Thank you Mr. Speaker Sir.

On behalf of the Members of Public Accounts and Investments Committee and pursuant to the provisions of Standing Order No. 209 and in accordance with Article 227(8) of the Constitution of Kenya 2010, it is my pleasure and duty to present to this Assembly, the Committee report on the reports of the Auditor General on the Bungoma County Level Four (4) Health Facilities for the period FYs 2021/2022, 2022/2023 and 2023/2024.

### **Acknowledgment**

**Honorable Speaker,** the Committee wishes to express its gratitude to your office for allowing us sit outside the precincts of the County Assembly to prepare this report, further our great thanks goes to the office of the Clerk for facilitating the committee to execute its mandate and lastly the secretariat of the committee and the officers from the Office of Auditor General for exemplary technical and logistical support that led to the production of this report.

### **Executive Summary**

The Committee examined the reports of the Auditor-General for the Sub County (level 4) health facilities and identified various risks including: - on the financial statements

During the years under review, majority of the health facilities considered under this report had challenges with submission of documents to the auditors for verification during the audit exercise. The Committee noted that health facilities did not avail relevant supporting documents to the Auditor-General during the audit exercise, with only some managing to provide them at a later date. The non-provision of documents therefore, left the facilities unable to support

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expenditures of substantial amount of funds. Further, the health facilities had weak record management systems thus casting doubts on the suitability and qualifications of staffing the County facilities.

The reports also revealed that health facilities were not able to apply proper accounting practices as stipulated by the Public Sector Accounting Standards Board. Financial statements presented for audit verification exhibited various weaknesses including failure to do regular reconciliations, variances between financial statements and IFMIS balances, payment details and trial balance among other inconsistencies. This resulted in inadequate reporting and presented an inaccurate position of the financial position of the health facilities.

The reports further showed that a number of health facilities had weaknesses in executing their budgets. The health facilities did not collect revenue enough to meet their projections/targets, The Committee noted that the main cause for under collection of revenue was failure to embrace automated systems of revenue collection thus giving an avenue for revenue leakages despite the County having used public resources to procure the systems and spend a lot of money on maintenance of the systems.

The audit reports also revealed that the health facilities made payments outside the Integrated Financial Management Information System (IFMIS) platform, contrary to the Public Finance Management Act, 2012. The practice of processing transactions outside the IFMIS platform could be an avenue to bypass financial controls and can lead to misappropriation of funds. The Committee noted that all the health facilities had not properly updated their assets registers hence exposing assets to risk of loss, waste and misuse.

On internal controls, risk management and governance, the Committee noted that health facilities had not established Audit Committees contrary to Paragraph 167 of the PFM (County Government) Regulations, 2015. Further, the health facilities did not have a Risk Management policy, Disaster Recovery Plan, ICT Policy and Business Continuity Plan to help prevent and mitigate against risks. This is contrary to Section 158(1) of the Public Finance Management (County Government) Regulation 2015 which requires the County Government entities to develop risk management strategies which include fraud prevention mechanisms and a system of risk management and internal control that builds robust business operations.

In addition to the observations outlined in this executive summary, this report also contains specific observations and recommendations for specific audit queries in relation to the level four (4) health facilities.

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**Committee Membership**

- |                           |                  |
|---------------------------|------------------|
| 1. Hon. Everton Nga’nga   | Chairperson      |
| 2. Hon. Job Mukoyandali   | Vice Chairperson |
| 3. Hon. Charles Nangulu   | Member           |
| 4. Hon. Cornelius Makhanu | Member           |
| 5. Hon. Florence Juma     | Member           |
| 6. Hon. Maureen Wafula    | Member           |
| 7. Hon. Allan Nyongesa    | Member           |
| 8. Hon. Metrine Nangalama | Member           |
| 9. Hon. Kennedy Wanyama   | Member           |
| 10. Hon. Evelyn Anyango   | Member           |
| 11. Hon. Sheila Sifuma    | Member           |

On behalf of the Public Accounts and Investments Committee, I now wish to move this report and urge the Honorable House to adopt it with the recommendations therein.

**SIGNED BY HON. EVERTON S NGANGA, MCA- EAST SANGALO WARD  
(CHAIRMAN, PUBLIC ACCOUNTS AND INVESTMENT COMMITTEE)**

**CHAPTER TWO**

**Audit Opinions**

**i) Qualified Opinion**

Financial transactions were recorded and are to a large extent in agreement with the underlying records, except for cases where material misstatements or omissions in the financial statements were noted. The issues though material, are not widespread or persistent. Hospitals with qualified opinion include:

<b>Name of Hospital</b>	<b>Level</b>
Bokoli Sub-County Hospital	Level 4
Bumula Sub-County Hospital	Level 4
Cheptais Level 4 Hospital	Level 4
Kimilili Sub-County Hospital	Level 4

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Naitiri Sub-County Hospital	Level 4
Sirisia Level 4 Hospital	Level 4

## ii) Adverse Opinion

The financial statements exhibit significant misstatements with the underlying accounting records. There is significant disagreement between the financial statements and the underlying books of accounts and/or standards. These problems are widespread, persistent and require considerable intervention by Management to rectify. Hospitals with adverse opinion include:

Name of Hospital	Level
Chwele Sub-County Hospital	Level 4
Mt .Elgon Sub-County Hospital	Level 4

## Key Audit Findings

The issues which are discussed here fall under the following categories:

- i. Failure to submit financial statements for audit
- ii. Budgetary control and performance
- iii. Financial reporting weaknesses
- iv. Weaknesses in revenue management
- v. Cash and cash equivalents issues
- vi. Asset management weaknesses
- vii. Procurement issues
- viii. Accounts payables
- ix. Compliance and governance
- x. Internal controls weaknesses
- xi. Challenges in NHIF claims management
- xii. Inadequacies in UHC as per Kenya Quality Model for Level 4 and Level 5 hospitals in terms of staffing, services and equipment.

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## **Failure to submit Financial Statements for Audit**

### **Committee Observation**

The Committee noted that various facilities failed to submit financial statements contrary to Section 164(1) of the Public Finance Management Act, 2012 which requires the Accounting Officer for a County Government entity to prepare financial statements in respect of the entity at the end of each financial year, in formats to be prescribed by the Public Sector Accounting Standards Board. Further, Section (4) (a) of the Act requires the Accounting Officer to within three (3) months after the end of each financial year submit the entity's Financial Statements to the Auditor-General.

Mt. Elgon and Kimilili Sub-County hospitals did not prepare and submit Financial Statements for financial years 2021-2022 and 2022-2023. Chwele Sub-County Hospital submitted Financial Statements outside the stipulated timeline for FY 2023-2024.

### **Committee Recommendations**

- i. The Committee further recommends that the County Executive Committee Member, Finance and Economic Planning undertakes administrative action(s) against the responsible officer(s) who failed to provide documents to the auditors at the time of audit in accordance with section 156 of the Public Finance Management Act, 2012 and provide a status report to the County Assembly within sixty (60) days from the day of adoption of this report.

## **Budgetary Control and Performance**

### **Non-Compliance with the Approved Budget**

### **Committee Observation**

The Committee observed that a number of hospitals had an under expenditure of the budget which affects the planned activities and impacts negatively on service delivery to the public. Some of the facilities did not disclose the budgeted amount in the Financial Statements. These include Chwele Sub-County Hospital.

The Committee also noted that Health facilities did not meet their own source revenue collection targets. This challenge hampered budget implementation in the affected health facilities.

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**Budget versus actual collection FY 2023/2024**

Name of Hospital	Level	Budgeted Amounts (Kshs.)	Actual Amounts	Over Collection (Kshs.)	Under Collection (Kshs.)	% of under collection
Bungoma County Referral Hospital	Level 5	311,512,744	287,347,071	-	24,165,673	8%
Webuye Level 4 Hospital	Level 4	284,044,550	200,001,114	-	84,043,436	30%
Kimilili Sub- County Hospital	Level 4	44,734,204	33,427,914	-	11,306,290	25%
Chwele Sub- County Hospital	Level 4	-	31,504,168	31,504,168	-	0%
Sirisia Level 4 Hospital	Level 4	27,132,026	24,662,960	-	2,469,066	9%
Cheptais Level 4 Hospital	Level 4	31,464,162	24,644,427	-	6,819,735	22%
Mt .Elgon Sub-county hospital	Level 4	21,923,252	18,331,234	-	3,592,018	16%
Naitiri Sub- County Hospital	Level 4	30,041,832	16,805,466	-	13,236,366	44%
Bumula Sub- County Hospital	Level 4	21,588,205	16,508,845	-	5,079,360	24%
Bokoli Sub- County Hospital	Level 4	10,483,897	10,483,897	-	-	0%

**Committee Recommendation**

Accounting Officers should ensure that all Hospital facilities immediately embrace automation in revenue collection i.e. (Bungoma Automated Revenue Management System), Integrated Financial Management Information System (IFMIS), M-pesa pay bill and Hospital Management Information System (HMIS) for accuracy and accountability.

**Financial Reporting Weaknesses****I) Weaknesses in Revenue Management****a) Revenue not transferred to the County Revenue Fund Account****Version 00****Revision 00**

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**Committee Observation**

The Committee observed that revenue from exchange transactions amounting to Kshs. 363,644,014, was not paid into the County Revenue Fund which is contrary to Section 109(2) of the Public Finance Management Act, 2012 which requires the County Treasury for each County Government to ensure that all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund account.

**Committee recommendation**

Section 5 (2) of the Facility Improvement Financing Act, 2023 provides that there shall be opened a facility improvement financing account for each public health facility into which shall be paid all monies received by or on behalf of the respective public health facility. Therefore, the Committee recommends that all Accounting officers should ensure compliance immediately.

**II) Unaccounted for Revenue**

**a) Uncollected and unsupported revenue**

**Committee observation**

The Committee noted that hospitals had uncollected revenue amounting to Kshs. **128,707,520** from services rendered (exchange transactions) which relate to unpaid NHIF collections and unsupported revenue amounting to Kshs. **164,059,875** as detailed below

**Table 1: Uncollected revenue (NHIF collections)**

		<b>Receivables from exchange transactions</b>
<b>Name of Hospital</b>	<b>Level</b>	<b>Kshs.</b>
Webuye Level 4 Hospital	Level 4	42,219,340
Kimilili Sub-County Hospital Level 4	Level 4	33,427,914
Naitiri Sub-County Hospital	Level 4	10,761,800
Chwele Sub-County hospital	Level 4	10,509,942
Mt. Elgon Sub-County hospital	Level 4	7,982,658
Bumula Sub-County Hospital	Level 4	7,897,350
Cheptais Level 4 Hospital	Level 4	7,398,000

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Bokoli Sub-County Hospital	Level 4	6,815,280
Sirisia Level 4 Hospital	Level 4	1,695,236
<b>Total</b>		<b>128,707,520</b>

**Table 2: Unsupported revenue**

		<b>Unsupported revenue from exchange transactions</b>	<b>Total</b>
<b>Name of Hospital</b>		<b>(Kshs.)</b>	<b>(Kshs.)</b>
Webuye Level 4 Hospital	Level 4	120,322,849	120,322,849
Naitiri Sub- County Hospital	Level 4	27,743,846	27,743,846
Sirisia Level 4 Hospital	Level 4	15,993,180	15,993,180
<b>Total</b>		<b>164,059,875</b>	<b>164,059,875</b>

**Committee Recommendations**

- i. The Committee recommends that Accounting Officers should ensure timely collection of revenue for services rendered in order to meet the revenue target and address revenue shortfalls.
- ii. The Committee further recommends that Accounting Officers should immediately embrace automated revenue collection systems that are in place. This will help to trace sources of revenue and amounts collected.

**III) Inaccuracies in the Financial Statements****Committee Observation**

The Committee noted that review of the financial statements revealed inaccuracies and variances amounting to Kshs.69,828,306 in relation to the Books of accounts for the hospitals listed below. This resulted from errors and omissions, lack of supporting schedules and ledgers in presentation of the Financial Statements.

<b>Name of Hospital</b>	<b>Level</b>	<b>Amount Kshs.</b>
Bokoli Sub-county Hospital	Level 4	2,643,590

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Bumula Sub-County Hospital	Level 4	221,680
Cheptais Level 4 Hospital	Level 4	34,148,764
Chwele Sub-County Hospital	Level 4	3,713,000
Kimilili Sub-County Hospital Level 4 Hospital	Level 4	28,974,052
Webuye Level 4 Hospital	Level 4	127,220
<b>Total</b>		<b>69,828,306</b>

### Committee Recommendation

According to IPSAS 3 under Accrual Accounting, prior period errors and mistakes found in the current period that relate to one or more previous reporting periods must be corrected retrospectively. The Committee therefore recommends that the Accounting Officer corrects and reconciles the variances in the subsequent reporting periods in line with this provision. The Office of the Auditor General to carry out a thorough verification of correction and disclosure of these inaccuracies in subsequent audit periods.

### IV) Unsupported Expenditure

The Committee observed that expenditures amounting to Kshs. **83,230,156** from the hospitals listed below were not supported by the relevant documentation and support schedules. This was contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which requires, that all receipts and payment vouchers of public funds shall be properly supported by pre-numbered receipt and payment vouchers and appropriate authority and documentation.

Name of Hospital	Level	Amount in Kshs.
Bumula Sub-County Hospital	Level 4	7,495,280
Bokoli Sub-County Hospital	Level 4	3,449,040
Naitiri Sub-County Hospital	Level 4	12,230,988
Webuye Sub-County Hospital	Level 4	54,471,718
Kimilili Sub-County Hospital	Level 4	3,075,600
Chwele Sub-County Hospital	Level 4	2,507,530

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<b>Total</b>	<b>83,230,156</b>
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### **Committee Recommendation**

The Committee recommends that the Accounting Officers for the respective facilities observed above provide the requisite supporting documents to the Office of the Auditor General within thirty (30) days for verification. Any unaccounted for expenditure of public funds entrusted to the County Executive after this period will be deemed to have been misappropriated.

After lapse of the provided timeline, the Committee will make a follow up on the misappropriated/unaccounted for expenditure to ensure any misappropriation or breach of law are properly investigated and, where found culpable, prosecuted in a court of law.

### **V) Un-reconciled Variances**

#### **Committee Observations**

The Committee observed that review of the financial statements revealed that hospitals listed below had un-reconciled variances amounting to Kshs. **231,661,722**.

<b>Name of Hospital</b>	<b>Level</b>	<b>Amount (Kshs.)</b>
Webuye Level 4 Hospital	Level 4	152,142,679
Naitiri Sub-County Hospital	Level 4	23,153,702
Chwele Sub-County Hospital	Level 4	22,982,121
Bokoli Sub-County Hospital	Level 4	20,708,188
Bumula Sub-County Hospital	Level 4	7,897,350
Sirisia Level 4 Hospital	Level 4	3,822,780
Mt. Elgon Sub-County Hospital	Level 4	954,902
<b>Total</b>		<b>231,661,722</b>

#### **Committee Recommendation**

The Committee recommends that Accounting Officers should ensure reconciliation of all variances in the ledgers supporting figures in the Financial Statements as observed herein and submit to the Office of the Auditor General for verification within thirty (30) days.

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### **Inaccuracies in Cash and Cash Equivalents Committee Observation**

The Committee observed various inaccuracies in cash and cash equivalents balances for the following facilities totaling to Kshs. **9,872,323** as per the table below.

<b>Name of Hospital</b>	<b>Level</b>	<b>Amount Kshs.</b>
Webuye Level 4 Hospital	Level 4	4,696,749
Bumula Sub-County Hospital	Level 4	703,075
Naitiri Sub-County Hospital	Level 4	4,470,437
Sirisia Sub-County Hospital	Level 4	2,062
<b>Total</b>		<b>9,872,323</b>

### **Committee Recommendation**

The Committee recommends that Accounting Officers to review the cash and cash equivalent balances and adjust the Financial Statements under prior year adjustments in the subsequent Financial Statements in line with provisions of Accounting Policies under IPSAS 3 Guidelines. The Office of the Auditor General to monitor the cash and cash equivalent adjustments in the subsequent Audits.

### **Non-Compliance with the Public Sector Accounting Standards Board Reporting Template**

#### **Committee Observation**

Review of the annual reports and Financial Statements revealed that Kimilili, Bokoli, Bumula, Chwele, Mt. Elgon and Webuye sub county hospitals did not comply with the reporting template for Level 4, hospitals, issued by the Public Sector Accounting Standards Board (PSASB).

It was noted in some facilities that financial statements were submitted late, some pages were missing, the board of management report was not signed by the secretary to the board, financial statements were not signed by certified public accountants (lacked ICPAK membership numbers), details on the notes pages that form integral part of the financial statements were not indicated in the statement of financial position and

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statement of financial performance contrary to the provisions of annual financial reporting template for level 4 and level 5 hospitals issued by the Public Sector Accounting Standards Board.

### **Committee Recommendation**

The Accounting Officers in the respective health facilities should ensure that all financial statements adhere to the annual financial reporting template for level 4 and 5 hospitals issued by the Public Sector Accounting Board (PSAB).

### **Asset Management**

#### **I) Undisclosed Property, Plant and Equipment**

##### **Committee Observation**

The Management of the nine Sub-County Hospitals had the following Asset management weaknesses:

- i. Non-disclosure of full property, plant and equipment and inventory balances in their Financial Statements despite owning various assets which include land and buildings, specialized and non-specialized medical equipment, furniture and fittings, motor vehicles and ICT equipment. This is contrary to the provisions of IPSAS 17 that prescribe the recognition of property, plant and equipment so that users of the financial statements can discern information about an entity's investment in its property, plant and equipment and the changes in such investments.
- ii. Had not established and updated Fixed Assets Register;
- iii. Lack of asset ownership documents
- iv. Failure to tag the Assets
- v. Undetermined value of Assets

##### **Committee Recommendations**

- i. The Committee recommends that the Accounting Officers should update and present their Fixed Assets Register in the format prescribed by the Public Sector Accounting Standards Board by the end of the FY 2025/2026. This should be in line with Regulation 136 (1) of the Public Finance Management (County Government Regulations), 2015 which provides that the Accounting Officer shall be responsible for maintaining a Register of Assets under his or her control or possession as prescribed by the relevant laws.
- ii. Office of the Auditor General should progressively review and report on the matter in the subsequent Financial Years.

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## **Compliance and Effectiveness in Management of Public Resources**

### **I) Procurement Irregularities**

#### **Committee Observation**

The committee observed irregularities in the procurement of goods and services at Naitiri, Bokoli, Mt. Elgon and Sirisia sub county hospitals.

- a) Irregular procurement from unregistered suppliers -It was noted that purchase of medical drugs and repairs & maintenance were procured from suppliers who were not registered by the hospitals contrary to section 57(1)of the PPAD Act,2015 which states that head of procurement function shall maintain an updated list of registered suppliers, contractors and consultants in the categories of goods, works or services according to procurement need.
- b) At Mt. Elgon, Bokoli and Sirisia lacked automated accounting & procurement functions-The Management maintain financial records including cash books in manual form.

The procurement function has not embraced the e-procurement as required by law, contrary to regulation 54 of the Public Procurement & Asset Disposals regulations,2020 which provides that, the National Treasury shall ensure that all procuring entities are registered into e-procurement system and that they have their respective facilities to carry out different activities of initiating the procurement process, annual procurement plan preparation, procurement document preparation, evaluation, professional opinion, contract award, contract management, internal procurement process, workflow management, tracking payments ,deliverables & other process through the available features & modules of the e-procurement system.

#### **Committee Recommendation**

Accounting Officers should immediately ensure compliance with the Public Procurement and Asset Disposals Act, by establishing procurement functions, adhering to the requisite procurement procedures in sourcing for service providers and embracing e-procurement.

## **Weaknesses in effectiveness of Internal Controls, Risk management and Governance**

### **I) Internal control weaknesses in stores and Inventory management**

#### **a) Failure to Maintain Updated Fixed Assets Registers**

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### Committee Observation

- i. Review of records revealed that Naitiri and Mt. Elgon sub county hospitals did not maintain fixed assets registers of the buildings, motor vehicles, office equipment, furniture and fittings and other assets owned by the hospitals.
- ii. **Poor Stores Management-** hospitals failed to carry out stock take, maintain stores ledgers, segregate staff duties, and had expired medicines and inappropriate pharmaceutical storage facilities i.e. at Naitiri sub county hospital.
- iii. **Expiry of medical supplies** - A review of Bumula, Naitiri and Kimilili sub county hospitals stores revealed that various drugs of unknown value had expired. Stock cards did not indicate batch number and expiry dates making it difficult to ascertain the use of First expiry First out (FEFO) method of issuing drugs.
- iv. **Failure to conduct year end stock take-** various items were procured including food stuffs, office stationary, pharmaceuticals and non-pharmaceuticals for operations that were received and recorded in stores, however annual stock take was not taken at end of the period to confirm closing balances of inventory making it difficult to ascertain effectiveness of internal controls for management of inventory.  
Kimilili sub county hospital had unsupported inventory balance of Kshs.18,224,062 and annual stock takes reports for items of stores were not provided for audit.  
Bumula sub county hospital didn't adhere to the First Expiry, First out Inventory Issuance method.  
At Mt. Elgon sub county hospital, stocks were not included in the financial statements, in addition there was no evidence to confirm that a stock taking exercise was carried out at the end of the financial year.

### Committee Recommendations

- i) All Accounting Officers in health facilities to immediately ensure adherence to Section 3.7.3 of the Guidelines for Good Distribution Practices for Health Products and Technologies in Kenya, which states that "a written procedure must be in place to ensure effective stock rotation. Health products and technologies due to expire first must be sold and/or distributed in accordance with the first expiry, first out (FEFO) principles. Where no expiry dates exist for health products and technologies, the first in, first out (FIFO) principle should be applied".
- ii) All facilities should immediately put in place effective controls in management of inventory and stores. This should include periodic stock taking, maintenance of requisite inventory records and timely update of assets in the asset register in line with the provisions of Section 160,161, and 162 of the Public Procurement and Asset Disposal  
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Act 2015. The entities to prescribe these controls in their respective procurement and inventory manuals.

### **Inadequate Controls in Revenue Collection Systems**

#### **Committee Observations**

The committee observed that billing systems had weaknesses including partial automation of hospital operations where some departments were still operating manual systems. In addition, transactions were handled in cash, staff duties were not segregated, there was inability to capture all event logs, inadequate billing of services, unauthorized bill reversals, inability to generate system user reports and failure to maintain revenue cash books.

At Mt. Elgon sub county hospital, there was unsupported cash & cash equivalent of Kshs.1,949,708 since the facility did not maintain a cash book and did not prepare monthly bank reconciliations. There were variances in revenue from other income- (money received from NHIF was Kshs.16,6820,377 yet Claims reimbursed & capitation from NHIF amount to Kshs.14,373,513 leaving a balance of Kshs.2,446,864).

Most of the facilities had unsupported revenue from exchange transactions as reported in the Financial Statements. e.g. Mt Elgon Sub county Hospital, the statement of Financial performance reflected an amount of Kshs.27,743,846 as revenue from rendering medical services, however supporting schedules provided for audit amounted to Kshs.21,276,982 resulting in unexplained variance of Kshs.6,466,864.

In Sirisia Sub County hospital, it was established that most of the revenue was through cash payment collected by a bank agent. There lacked a contract for this agency exposing the hospital to loss of revenue due to lack of controls and failure to automate the collection of own revenue.

#### **Committee Recommendation**

The committee directs the Accounting officers of the health facilities to immediately automate and put in place control measures for revenue collection by integrating and mapping collection and hospital charges in the Health Management Information System. This is in adherence to regulation 63(1)of the Public Finance Management (County Governments )Regulations,2015 which holds the accounting Officer and receiver of revenue personally responsible for ensuring

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adequate safeguards exist and are applied for prompt collection and proper accounting for all county revenue and other public monies relating to the County departments or agencies.

### **Weaknesses in Governance**

#### **I) Lack of Audit Committees and Internal Audit Units**

##### **Committee Observation**

Records and processes revealed that level 4 hospital had not established an internal audit function and audit committee. This is contrary to Section 155(1) of the Public Finance Management Act, 2012 which states that a County Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board and Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires County Government entities to establish audit committees.

##### **Committee Observation**

The Committee observed that all facilities had not established internal audit units and audit committees to provide oversight on the financial and other operations of their financial affairs as required under Section 155 of PFM ACT, 2012 and 167 of Public Finance Management (County Governments) Regulation, 2015. The committee however notes existence of the County Audit Unit and Audit Committee domiciled at the County Treasury.

##### **Committee Recommendation**

The County Audit Unit and Audit Committee to provide oversight on the facilities in line with Regulation 167(2) of the PFM Act, County Government regulations,2015 which mandates County Treasury to approve the sharing of one Audit Committee by several County entities.

#### **II) Ineffective Governance by the Board of Management**

##### **Committee Observation**

The Committee observed myriad weaknesses in the establishment and operations of Board Management Committees which reveals ineffective Boards of Management and irregular composition of the Boards of Management:

- I. In Chwele and Mt. Elgon Sub County Hospitals,
  - a. The Boards operated without approved annual work plans which are required by the Mwongozo Code of Governance for State Corporations.

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- b. There was no Board Charter which defines the roles, responsibilities and functions of the Board.
  - c. The Board minutes were not documented for the meeting held during the year.
  - d. The payment schedules were not supported by attendance register of the Board members.
  - e. There was no evidence of quarterly reports by the Board submitted to the County Chief Officer.
  - f. The Board members held meetings without notification of 14 days to convene for the meetings.
  - g. No appointment letters and personal files kept for the Board members.
- II. In Bokoli Sub County Hospital:
- a. The appointment letters, gazette notice, birth certificates, identification documents and authenticated academic and professional certificates of Board of Management members were not provided for audit review.
  - b. Management did not disclose the recruitment process of the board members.

### **Committee Recommendation**

The Chief Officer for Health and Sanitation to ensure that all boards un-procedurally appointed to be disbanded and new boards to be procedurally appointed and operationalized according to the Mwongozo Code of Governance, 2015.

### **Lack of Policy Documents**

#### **Committee Observation**

The committee observed that all level (4) four hospitals had not established various policy documents;

- i. Strategic plans.
- ii. ICT policies.
- iii. Policies on recruitment of casual employees.
- iv. Risk management policy, which include fraud prevention mechanisms and a system of risk management and internal controls that builds robust business operations.

#### **Committee Recommendation**

The County Executive Committee Member for Health and Sanitation to fast track and ensure all level four (4) hospitals procedurally put in place the missing policy documents by the end of the Financial year 2025/2026 and submit the same to the

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County Assembly.

## 2.12 Inadequacies in Universal Health Coverage

### I) Staffing deficiencies

#### Committee Observation

The Committee observed deficiencies in professional staffing for health facilities as per the table below, in contravention of the 1<sup>st</sup> Schedule of Health Act, 2017 which implies that accessing the highest attainable standard of health, which include the right to healthcare services, including reproductive health care as required by Article 43(1) of the constitution 2010 may not be achieved

Financial Statement	Optimum staff	Staff Capacity	Deficit
Bokoli Sub-County Hospital	101	16	85
Cheptais Level 4 Hospital	101	17	84
Chwele Sub-County Hospital	101	25	76
Bumula Sub-County Hospital	101	21	80
Mt.Elgon Sub-County Hospital	101	36	65
Kimilili Sub-County Hospital Level 4 Hospital	101	63	38
Naitiri Sub-County Hospital	101	3	98
Webuye sub County Hospital	101	91	10
<b>Total</b>	<b>808</b>	<b>292</b>	<b>536</b>

#### Committee Recommendation

The committee recommends that the Accounting Officer for Health and Sanitation should prioritize and budget in the Financial Year 2026/2027 budget estimates for hiring of professional staff to attain requirements of the Kenya Quality Model for Health Checklist designed for Level 4 hospitals, that recommends staffing to consist of one hundred and one (101) staff per hospital, who includes sixteen (16) Medical Officers, two (2) Anesthesiologists, two (2) General Surgeons, two (2) Gynecologists, two (2) Pediatricians, two (2) Radiologists, and seventy-five (75) Kenya Registered

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Community Health Nurses, alongside other essential Professions for Level 4 facilities .

**II) Lack of essential Equipment and Machines**

**Committee Observations**

**a) Essential services**

The committee observed that the health facilities lacked optimum necessary equipment and machines including resuscitairses, functional ICU beds and HDU beds, renal units and maternity and general theater thus could not offer expected essential services.

Naitiri and Kimilili sub county hospitals do not offer the following services as expected of facilities of their level:

- i. surgical services
- ii. pediatric services
- iii. gynecology services
- iv. radiology services

Bumula, Naitiri, Kimilili ,Mt.Elgon and Webuye sub county hospitals do not offer renal dialysis services as required.

Kimilili and Naitiri sub county hospitals did not offer tuberculosis management services.

**b) Shortage in bed capacity**

The committee observed that none of the level 4 health facilities has achieved the required bed capacity of 150 for level 4 as per the Kenya Quality Model for Health as sampled below:

<b>Facility</b>	<b>Required Capacity</b>	<b>Actual Capacity</b>	<b>Deficit</b>
Bokoli Sub-County Hospital	150	18	132
Bumula Sub-County Hospital	150	24	126
Naitiri Sub-County Hospital	150	42	108
Cheptais Level 4 Hospital	150	50	100
<b>Total</b>	<b>600</b>	<b>134</b>	<b>466</b>

**c) Inadequate Hospital Equipment and Machines**

The committee observed that none of the level 4 facilities has the required number of hospital

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equipment and machines. In total, the 7 level 4 hospitals should have a total of 1470 incubators and cots but only 388 are in place leaving a deficit of 1082.

#### **Incubators and baby cots**

<b>Name of Hospital</b>	<b>Required Incubators and Cots</b>	<b>Available Incubators and Cots</b>	<b>Deficit</b>
Mt. Elgon Sub-County Hospital	10	2	8
Bokoli Sub-County Hospital	10	3	7
Naitiri Sub-County Hospital	10	3	7
Bumula Sub-County Hospital	10	4	6
Kimilili Sub-County Hospital Level 4	10	4	6
Cheptais Level 4 Hospital	10	5	5
Chwele Sub-County Hospital	10	7	3
<b>Total</b>	<b>1,460</b>	<b>386</b>	<b>1,074</b>

#### **Committee Recommendation**

The committee recommends that the Accounting Officer for Health and Sanitation should prioritize and budget in the Financial Year 2026/2027 budget estimates for the hospital beds, machines and equipment to attain the required capacity in line with the Kenya Quality Model for Health checklist applicable to Level 4 hospitals.

### **CHAPTER THREE**

#### **Root cause Analysis and Recommendations**

Review of reports of the Auditor General's reports on Level 4 hospitals over the periods under review revealed several areas that require improvement including systemic weaknesses and governance issues. There is an urgent need to implement the recommendations herein to ensure the hospitals meet their mandate of providing healthcare to the residents of Bungoma County.

The Level 4 hospitals had recurring and systemic issues that significantly hinder both effective implementation and sound financial management. A key challenge lies in weak governance where many hospitals operate without functional audit committees and non-existent internal audit units.

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Inadequate financial management systems is a cross cutting issue in various hospitals.

Other Common issues include non-submission of financial statements by the level 4 hospitals, financial reporting weaknesses, exceptions in revenue, failure to reconcile accounts, inadequacies in universal health coverage, challenges in social health insurance claims management and expenditures made without proper documentation.

Revenue not transferred to the County Revenue Fund was another major concern. Violations of the Public Finance Management Act, 2012, procurement regulations, and failure to maintain assets registers, inadequate controls in revenue collection, poor management of pharmaceuticals which led to stock outs and expiry of drugs.

Assessment of compliance with the Kenya Quality Model for Health Policy Guidelines on Level 4 Hospitals revealed widespread failures by hospitals in complying with staffing and hospital infrastructure requirements. Most of the services that should have been provided, were unavailable and the infrastructure, both physical and equipment, was inadequate for the delivery of quality health services.

Overall, these systemic weaknesses point to the urgent need for structural reforms to improve governance, enhance financial systems, ensure compliance, and enforce accountability in the management of Level 4 hospitals.

### **General Recommendations**

To effectively address the challenges identified in the Level 4 hospitals, a set of targeted recommendations has been proposed, focusing on strengthening governance, enhancing financial management, improving compliance and governance:

- a. The capacity of the Management of the Level 4 hospitals should be enhanced to ensure compliance with the financial reporting requirements for all the hospitals.
- b. Training and capacity building should focus on specific requirements of the Public Finance Management Act, 2015 including budgeting, budgetary control and performance and preparation of financial statements. The Management of the hospitals should be trained on internal controls for revenue, cash, bank, and debtors management including how to effectively follow up on the Social Insurance claims.
- c. The department on Health Services and Sanitation should assist level four (4) hospitals obtain title documents for their assets.

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- d. The Chief Officer for Health Services and Sanitation should disband hospital Boards that are un-procedurally in existence and procedurally appoint new hospital Boards and ensure that the Board Members have the requisite competencies to enhance performance and efficiency in the hospitals. In addition, internal audit departments should be resourced and oversight through audit committees enhanced.
- e. The Chief Officer for Health and Sanitation should oversee the equipping of the hospitals with the required medical staff, and the physical and medical equipment to enable them offer the prescribed services for Level 4 hospitals.

**Conclusion**

Audit of Level 4 hospitals for the periods under review paints a picture of minimal progress in most areas and persistent weaknesses. Addressing the root causes of the audit issues while offering the people of Bungoma County quality health services requires a coordinated effort across all levels of management in the Health Sector with strong leadership, robust systems and a culture of accountability.

Hon. Speaker I move. Thank you. Adopted by all members.

**Mr. Speaker:** Thank you. You are yet to be done. Kindly invite the seconder of your report.

**Hon. Sheilla Sifuma:** Thank you Mr. Speaker Sir. I invite the Chairperson CPA Nganga to second the report

*(Applause)*

**Mr. Speaker:** Hon. CPA!

**Hon. Everton Nganga:** Thank you Honorable Speaker for giving me a chance to second this report. First, I would like to thank the mover of the motion that is Hon. Sheila Sifuma for moving the report eloquently. I have discovered that she is still energetic. I was thinking that... let me not say that.

**Mr. Speaker:** Hon. Nganga, why are you casting aspersions to my Honorable Member? Proceed Chair, you know she is your member. I do not want to take action so that you go and take action against her. Proceed!

Hon. Job, I have not even seen the instrument for checking. Proceed, Hon. CPA!

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**Hon. Everton Nganga:** Thank you Hon. Speaker. I rise to second the motion that has been moved. Imagine since devolution until 2020 level IV health facilities had not been audited. They were audited for the first time for the FY 2021/2022 and 2022/2023.

The auditor did his work for the three consecutive years. We had 18 audit certificates for the 6 health facilities, each health facility had three audit certificates.

With the help of the secretariat of the committee and Honorable Members, we managed to combine all those 18 audit certificates and came up with one report. We combined basing on the cross cutting issues that affect most of the health facilities. We discovered that some issues that affect Bumula are the similar issues affecting Bokoli, Sirisia and Kimilili. As I have said, this report should act as a base to monitor future performance of our level four health facilities.

In most of those health facilities, we discovered that the auditor was unable to audit the books of accounts. In most cases, there were no proper accounting policies that were applied as per the Public Sector Accounting Standards. Most of the facilities were not preparing financial statements; that is statements of financial position and statements of financial income.

Again, when you look at most of the facilities, we have a problem in regular reconciliation of the statements. In most of the facilities you discover that the operation was just like somebody's home. There was no accountability, no reconciliation of what they have spent for every year and what had remained in their account.

In most of the audits we discovered that there is poor budget execution. This led to under absorption of what they had budgeted to use in the Financial Year.

In most of the facilities we discovered that there is under collection of revenue which is caused by leakages. The revenue system that is normally used actually has some pilferages. Some monies are not collected, some of the collected monies are not remitted to the County Revenue Fund. That was also an issue that was found in most of the facilities.

Again, there is a problem in the disclosure of PPE that is Property, Plant and Equipment. Some facilities own some assets but they do not know how they can disclose it. May be some of them normally recognize those assets that have been used for 10 years at the cost price and you discover that an asset has been used for maybe five years, it has to be recognized at net realizable value.

We also have a problem in the procurement plan. We do not have supply chain officers in those facilities. If you lack supply chain officers, how do you procure drugs.

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There is also a problem in staffing level IV facilities. When you go through the report, there are required number of staff per cadre and you discover that they lack some professional officers to work in those health facilities and that is a problem in almost the 6 facilities that we have mentioned here.

I would like this House to adopt the report and all the recommendations we have made and actually let these recommendations be a base to monitor the subsequent audits in the coming years. I know there was an audit that has already been done that is for the financial year 2024/2025 ending June 30<sup>th</sup>. I think we shall monitor the progress on how this health facilities are improving. I would like to urge this Honorable House to adopt the report.

**Mr. Speaker:** You are seconding, you cannot be able to....

**Hon. Everton Nganga:** I second. Thank you Hon. Speaker.

*(Applause)*

**Mr. Speaker:** Thank you Honorable Members. Now you know sometimes you need to guide your member because you know you cannot move a report and run out.

Honorable members, first and foremost allow me to appreciate the mover of this report for work well done. Equally, allow me to appreciate the seconder of this report but my challenge does not come to those people alone. My problem is the people who are supposed to be consumers of this report. The real consumers of this report are supposed to be the Committee of Health.

Secondly, the Committee of Labor Relations Member Services and Facilities on employment, thirdly the committee of Public Administration and ICT and the Committee of Budget and Appropriations because this is basically an audit for the areas you have been complaining about. You want to employ, you employ wrong people for empty positions. Sometimes you make the speakers' work difficult. I cannot be able to chain the Chair of Health, Public Administration, Labor or Budget here but this report is meant to basically guide you in the next budget and as well read by the mover of the motion, you ought not to look for something else to budget. This is sufficient. Forget about opening up a new sub location.

*(Applause)*

Funny two roomed dispensary hospitals. Implement this one, you will cure the problem you are having.

*(Applause)*

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Sometimes whips who are here make my work difficult because the consumers have taken off just because the report does not concern their committees but they are the ones suffering in their respective wards. Sometimes whips assist us because like they are talking about level IV in Bumula, Mt Elgon, Naitiri, Webuye, Chwele but the membership of those areas may be three or four, the rest have taken off.

Even if I ask my Deputy to go and convey this message where are they? Sometimes Members allow us to do these things in a structured way.

I will speak to the Chairperson of Liaison Committee to convey my position. If you implement these recommendations you cure the problems in health. Yes you cure because you want to employ people but you are not looking at the vacancies as per the audit report.

I will convey this book to the CECM Health and the Chief Officer at my level, that if you look at these problems here and implement them, you will cure the problems we are facing. For instance Naitiri only has three staff out of 110 and you are expecting people to be attended to. Members sometimes you make our work as leadership difficult when people just come and check in and disappear. Allow me now propose a question, allow debate so that we are able to take a vote on the same.

*(Question proposed)*

Hon. Eric you will start. Use the dispatch. I will have Hon. Sudi then Chikati. Proceed!

**Hon. Eric Wekesa:** Thank you Hon. Speaker. I want to apologize for having confused and carried the wrong card from home. The person who packed, put the wrong card.

*(Laughter)*

Sorry Members

**Mr. Speaker:** Honorable Eric!

**Hon. Eric Wekesa:** Hon. Speaker. I want to thank the committee....

**Mr. Speaker:** Hon. Everlyne, I know what you are after. Honorable, you will speak. What do you want to correct? Let me allow Hon. Anyango, may be she has something pressing. Kindly, take your seat Hon. Eric. Yes, Hon. Everlyne!

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**Hon. Everlyne Anyango:** Thank you Hon. Speaker. I just want the Honorable member who was on the floor to tell us the person, which person...

**Mr. Speaker:** Hon. Everlyne, did he say it's an Honorable Member?

**Hon. Everlyne Anyango:** Hon. Speaker, what I know is that the Honorable member who is almost the age of my son must be having a partner so, he would just say, I am sorry my darling never packed the right card.

*(Laughter)*

Or my worker...let him come back on the floor and clarify, not the person.

*(Laughter)*

**Mr. Speaker:** Hon. Eric, you are not under any obligation to disclose who is supposed to pack for you.

**Hon. Eric Wekesa:** Thank you Hon. Speaker. I want to thank the Honorable Member through the Speaker for teaching me some courtesy. My darling never packed the right card.

**Mr. Speaker:** Allow the Honorable Member to contribute. Proceed!

**Hon. Eric Wekesa:** Let me thank the committee for Public Accounts and Investments. They really did a great job. I want to thank the membership and leadership of the committee because this report is the most important report away from the report on Finance because this report is important to the lives of our people.

The sub county level IV hospitals for example as I stand here, I do not serve my Ward alone. They serve several wards in Kabuchai sub county which we are now calling for that case Chwele Level IV hospital. Recently, I invited the CECM and the leadership of the Executive to the hospital and I want to confirm from this report that things on the ground are bad. When you look at chapter three of the report, the qualified opinion, mine is adverse. There are two sub county hospitals that are rated on financial reporting as adverse and adverse means bad things are happening in that hospital in terms of accountability.

Accountability equals to services. Wherever you see people not being accountable, either they are stealing from the patients or they are not accounting for the little they are given. When you look at the report on staffing, that part of deficit you might think it's the part of employment. We have high deficit as opposed to what we have employed. This means our people are dying. All of

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us are consumers of this report regardless of the committee you are in because it affects the lives of our people directly. So, my contribution is, we should adopt this report and take it as seriously as possible with timelines for implementation and at least see action done.

I want to speak for my own hospital as I conclude, Chwele sub county hospital which floods. I called the CEC Member, showed him the flooding.

As we talk, if it rains in the evening, the patients and doctors will be swimming in the Wards. It's pathetic and we have people sitting in offices, drawing salaries and allowances in the name of working for the Executive.

This is the best report, not to just inform on employment but on changing the lives and status of the living for our people.

**Mr. Speaker:** Hon. Sudi Busolo!

**Hon. Isaiah Sudi:** Thank you Hon. Speaker for the opportunity also to reflect on the report that has been well read by Hon. Sheila. The committee has done a good job and we have been talking about it. You remember we have been raising issues on this floor about the type of people we employ as a county. Look at our wage bill, it is now at 53% but if you sieve and see the type of employees that are contributing to the wage bill of 53 are cleaners.

*(Applause)*

Support staff, you see the Governor has been on record saying that he has employed 700 health workers. Out of 700 maybe 200 are professional Health workers, the 500 are non-skilled laborers that we have employed on P and P. This is Bungoma County. Lucky enough we have a team that are on contract, they are supposed to be confirmed on P and P. We must pronounce ourselves on it as a House so that we reverse what has been in the PAIC report, we go for qualified staff. Why are we confirming 50 people who are unskilled? They are not nurses, procurement officers or accountants.

*(Applause)*

Let us not sit here and say you know when you go to school you read and specialize in a field like a survey. I cannot go there pretend to be an accountant. Let us not do that. As a county, we have failed. Our wage bill is 53% and the report has clearly said that some hospitals do not have a single accountant. They do not know how to do simple accounts reporting. Somebody who finished school, dropped in form two or form four, you call that person a clerk accountant. How

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do you move a county to the next level if indeed you want to grow this county? Bungoma is competing; it must compete with other counties. Employing is not bad but why can't they employ people who are qualified so that as we walk outside there people think that we are not giving them jobs because they will make reference that so and so was employed by the County Government of Bungoma. When you say you must go and acquire skills first you will be challenged that John is not learned and he's employed.

*(Laughter)*

Peter has not gone to school and he has got a job; he's working in the hospital. That is the scenario we are in now as a county and as leaders. Let us change that Mr. Speaker. As a member of Budget Committee, I will not accept to put money for the 500 or so people for confirmation. I swear I will not. The government of Bungoma must go through those names, those who merit, we shall approve them. We shall call name by name to get rid of this and what we have seen here.

*(Applause)*

There are people moving around with certificates who can assist those Hospitals, who can do proper recording and when we look at what we have seen, it is like a class two work. It is something below standard. Then we say we have employed. Just employ people who merit, so that employment becomes an opportunity to all those that merit and qualify. People can now accept to learn and know that when you go to school, you'll get employed in Bungoma County as an accountant, as an economist, as a nurse, as a lab technologist, as a doctor etc. Let us give those priorities to the persons who will help our people when they go to the hospitals for assistance.

Because of this, we are losing revenue. We are losing a lot of money. Our reporting, even in Nairobi, people are laughing at us. Whoever prepared those statements, those queries, may have seen Bungoma as a mediocre county. A county with people who have not gone to school. You see Members; there are things like if you have been a teacher...

**Mr. Speaker:** Hon. Nganga, order!

**Hon. Isaiah Sudi:** Hon. Speaker the Hon. Member (CPA) understands. If you are told to do what you don't understand, you can imagine how you can do it Speaker. Like, I go to court with files and pretend to be a lawyer. You can imagine what can happen when I'm told to represent a

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client. Of course, you don't know the procedures of how the court works. You don't know what to do, where to read the sections to defend your client. Just like in my profession also.

As I finalize, Hon. Speaker, we must assist this County. Even if time is not on our side, we must put our record right so that this County does not balloon our wage bill. Like, now there are cases in court, someone doesn't have even a Class 8 certificate and they insist to be employed. What are you going to do? Things have changed. Even sweeping, we can employ machines.

*(Laughter)*

We have washing machines now. What are you going to do? Let us allow people to get educated and once you are educated you get employment. Speaker, I sympathize with my hospital in Bumula in my sub-county, from what I've heard. Because when you go there, the system that was installed, the MOH as the accounting officer has not been trained on how to report. He needs to have qualified staff around him, so that we have good reporting. I rest my case, Hon. Speaker. It's good that you have said you will share the document with the CECM Health. And despite most members didn't know that this is a good document, Speaker. Also as a whip, I think I was also elected to come and represent my people. Not just to keep on following people.

*(Laughter)*

*(Applause)*

The Honorable Members know why they are here, why they came. You cannot leave your house in the morning as a Member to keep on following other Members, even tell them what to do. I follow them up to a certain extent. Because they will tell you, to mind your business, and surely I should mind my business, because I'm an elected Member here. I rest my case, Hon. Speaker.

*(Applause)*

**Mr. Speaker:** The Hon. Tim Chikati.

**Hon. Timothy Chikati:** Thank you, Hon. Speaker. Let me also join my colleagues in congratulating the Hon. Sheila, the mover of the report, the seconder, CPA Nganga. I also thank you Hon. Speaker, for noticing and flagging out the key consumers of this report, especially the Committee of Health following up to make sure that it's implemented as well as by the Committee of Public Administration on matters employment, the Committee of Labor and Budget.

I only have a concern on page 10 of the report, where we have the exact budget versus the actual collections. When the mover of the report responds, we wanted to know, what key indicators that these level four hospitals were basing on when they are coming up with budgets.

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For example, Webuye level four Hospital, they had a budget of Kshs. 284,000, but they only collected Kshs 2 million. What are the key indicators? What did they base on to come up with Kshs 284,000? How are they coming up with these numbers, Honorable Speaker?

**Mr. Speaker:** The collection was Kshs. 200 million, not...

**Hon. Tim Chikati:** Kshs. 200,100,114. Hon. Speaker, on that table you'll see that apart from Bokoli, a sub-county level hospital, all the hospitals collected less than their revenue projection, as Hon. Nganga has said.

Another concern is on page 25 of this report, whereby they have given us a table of the professional staffing, and as you have said, and we have highlighted, Naitiri Hospital has only three professional staff. How I wish that the committee could have further gone deeper to tell us who are these three professional staff. Are they gynecologists? Are they lab technicians? They could have broken down so that we know each level has this number of professional staff, and this is what they are lacking. But they have just generalized.

For example, Naitiri has got three. We don't know who these three members of professional staff are. I beg to support.

**Mr. Speaker:** Thank you. Yes Hon. Anyango Everlyn.

**Hon. Everlyn Anyango:** Thank you. First of all, I want to applaud the mover of the motion, Hon. Sheila, for her eloquent reading and the vast understanding of the English words. Secondly, Hon. Speaker, I want also to applaud my chair who has seconded the motion. I am a member of the committee, my name was there and I signed because of the good work that I did.

Hon. Speaker, before we went for report writing, I want to bring to the attention of this House that my chair was firm on us. Before we went for report writing, Honorable Speaker, we went for fact-finding in most of these hospitals.

I also want to applaud you for noting that the consumers of the motion are not in the House, because, Honorable Speaker, as we were doing this report, we were touched especially on budgeting; how does the budget start. I just want to take an example of the Chwele Level 4 Hospital. It did not have a budget, it collected, and it spent. This is an entity that every activity finds it on the way or on the move. It does not have the beginning and it does not have the end.

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Hon. Speaker, in Chwele Sub-County Hospital, we found out that even the board members did not even have the letters of appointment. It is a serious matter and we are hoping that in the subsequent audit records, things are going to improve.

I want to call upon our elected Members in this House, because the people that are being served in these Level 4 hospitals are your electorate. I pray that every Honorable Member takes note. Hon. Speaker, I was just asking myself, and I found myself thinking loud and I called out the name of the Hon. Member for Naitiri - Kabuyefwe. Naitiri Level 4 Hospital resides in his Ward and he also directed me to Hon. Member for Mbakalo. I've found out, from the Member for Mbakalo, that there are three staff in that hospital.

Looking at the vast area of Tongaren Ward, the whole Tongaren sub-county, six wards being and I don't know if part of Transzioia .... don't mislead me because I might be called upon to substantiate and I don't have that knowledge and energy.

*(Laughter)*

*(Applause)*

Hon. Speaker, I am on my feet just wondering how three qualified officers can serve people from six wards.

*(Applause)*

The wage bill of Bungoma County stands at 53%, who are we employing? There was one time I was asking myself, and who brings these employees and how do they determine their capacity and where to place them?

Hon. Speaker, we have a problem and that's why the committee was calling on the accounting officer. I think that one time we will have the CECM and the Accounting Officer of the health department here so that they can tell us what is happening in these hospitals. I support this motion and pray that everything that has been recommended by the committee, Honorable Speaker, let us all make a follow-up. I support.

**Mr. Speaker:** Thank you, Hon. Kikechi. That area called Naitiri is a funny area. The owner of the name owns nothing, including the market. He'll tell you. The hospital is in Mbakalo, the school is in Mbakalo. The road on the market is not even his, it is in Milima. Proceed, Honorable.

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**Hon. Benard Kikechi:** Thank you, Hon. Speaker. You are right and that's why that name, I'm going to petition on that name, so that it can rightly be placed where it is, in mbakalo Ward. The first thing is that I would like to applaud the committee which did this report. This is a good, well-elaborated professional report. Having gone through it critically, these are critical issues that have been captured by the committee led by my fellow CPA Nganga. I don't want to repeat much because the issues that have been raised are critical. My only concern, Honorable Speaker, is that having seen all these problems that are bedeviling our level 4 facilities, ranging from ineffective boards, inadequate universal health coverage, going to even lack of essential equipment and machines, Hon. Speaker.

This is quite pathetic, because if you find a level 4 facility like Bokoli, sub-count hospital, you find that just the bed capacity alone, the required capacity is 150, Honorable Speaker. You will find that what is actual on the ground is 18. For Cheptais with 150, but on the ground, you will only find 50. Surely, something needs to be done here.

How I wish in the committee's recommendations, they should have given timelines. They have given good recommendations, but how I wish they could have tied these recommendations with timelines so that at least we can now be monitoring in terms of timelines. So that upon the expiry of the issued timelines, Hon. Speaker, we should now again raise the issues if there will not have been any positive change.

Otherwise, it's a good report. Even at my level as an MCA for Mbakalo, I'll be following up these issues with the relevant department, Honorable Speaker, to at least ensure that where I come from, the Naitiri level 4 hospital, all these issues that have been raised, they are pertinent even to me as an elected MCA representing those people of Mbakalo. I'll also be making a personal follow-up. Thank you, I support this report, Honorable Speaker.

**Mr. Speaker:** Hon. Ipara.

**Hon. Johnstone Ipara:** Thank you, Hon. Speaker. Let me start by lauding our brilliant Hon. Member who moved the report. She did it excellently, and we are proud of that and we are also ready to pave way for them because actually they have shown they are ready to take over. This is a report that we have never seen in this House for a long time. We want to commend the chairperson and the rest of the members for making us proud because the issues they have highlighted are issues that are ailing our health facilities across the county.

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Hon. Speaker, you remember well in the recent time, this particular department of Health employed over 700 staff. They were said they were qualified officers who were going to fill the gap that was there. According to this report on page 25, it tells you that out of 700, it seems like 600 were quarks. Imagine a facility that most of us depend on in Tongaren, and this facility is Naitiri has only three qualified officers. When you look into the standard operating procedures of health, it says a general nurse can only attend to between 25 to 50 patients per day.

But for now there are only three with a population of 70,000 people who live within the boundaries of Tongaren, it means that the rest are not attended to. So do we allow this to continue? I think we should not allow, and we should also adopt this report as it has been recommended.

Besides that, let me laud you as an umpire of this Honorable House. You have seen with your own eyes that the committees that are responsible, that is the health committee which is supposed to be the consumer of this particular report, most of them are not in this House.

I told you that they were supposed to be around here, get those issues, and summon the department to appear before them and show cause why a serious action cannot be taken against them, because a county without healthy people, you can't develop. We are talking about growing economy. We grow the economy with healthy people. We can't grow the economy with sick people because of these deficiencies that have been indicated in this report. It is a total shame.

Imagine we are supposed to have 808, but we only have 292 with a deficiency of 536, and even if you are serious, and even if you are chief executive officer of this county, and you don't pay attention to this, it shows the weaknesses and these weaknesses originate from the head to the toe. Let me laud the members from Bumula who are present here. Thank you for staying. I also want to laud the Honorable Members from Tongaren. They are leading with over 80 in this House, Hon. Speaker.

*(Applause)*

The reason is they are here for service, and you can only serve when you remain around here. I should also not leave the people from Webuye, and where the chair comes from, Kanduyi. Thank you for remaining true servants of the people of Bungoma County. I have said Bumula, unless you are not attentive, I said Bumula.

That was not the issue, Hon. Speaker. The issue was deficiencies. Then the question as I end my contribution, who are these people that were employed and who brought them? May be some of

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us who are sitted here, who are part and parcel, of those who brought those quarks? The question is for all of us. Thank you, Hon. Speaker.

*(Applause)*

**Mr. Speaker:** Honorable Members, the question was posed by Hon. Ipara. I don't have the capacity to have them answered. But allow me to appreciate every contribution and equally invite Hon. Sheila to respond to the motions as moved and seconded. Hon. Sheila, you proceed.

**Hon. Sheila Sifuma (Mover to reply):** Thank you, Mr. Speaker, Sir. First I will appreciate all Members for their contribution to the report. Thank you for support. I think it's a timely report as everyone who has contributed has stated. Just to give a few observations, I think there's a Hon. Member who mentioned that there are some hostels that are flooding. I think maybe in the future we need to budget for swimming costumes. Because he has said that the doctors will be swimming and the patients.

*(Laughter)*

**Mr. Speaker:** Hon. Sheila.....

*(Laughter)*

**Mr. Speaker:** The last time I heard from Hon. Bernard Kikechi, he swims nude, he does not require swimming costumes.

*(Laughter)*

**Hon. Sheila Sifuma:** Thank you Mr. Speaker, it is just a sad situation. I was just lightening the moment for the member.

**Mr. Speaker:** No, but I'm saying the last time I heard from Bernard Kikechi, he does not require a swimming costume.

*(Laughter)*

**Hon. Sheila Sifuma:** Mr. Speaker Sir, I think it's for decency. It will be important. There are many other concerns that have been raised by the Members when they stood to contribute. It is a sad situation, as all of us have mentioned. I think also there was a concern about cleaners being hired more than the needed staff. I think maybe we can use the cleaners to clean the healthcare system, because it is definitely contaminated.

There is a concern that was raised about key indicators of revenue and most of the revenue that was projected was from previous revenue collected, that's how you project how much you'll

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collect as a non-source revenue. Based on what you collected previously, then you can be able to project proper accounting.

In terms of timelines, this is just a base report. Because the Public Accounts Committee, we give an image of what is happening. So this is a base committee that should guide the House. Just as the Speaker has clearly guided, the Health Committee, Revenue Department, the Public Accounts, all these other departments are supposed to come together and pick which area they actually work on.

If you look at the bloated wage bill, we cannot give a timeline for when to actually get this number of staff. Because if a hospital can be having three staff instead of 101 staff, it is hard to actually add the 90 staff when you already have a bloated wage bill. So these are things that we can pick on Executive level and the committee level as well, so that we can be able to address in future employment that come up. And then this also, I think it is good to bring to the attention of members, that this is an audit for three years. And also as a committee, we shall be monitoring the subsequent audits that come, because this is only covered up to 2023-2024. So we will be careful to check about the coming audit reports, the position. If some of these queries have been responded to, then we shall be having progress.

But it calls upon all of us in our different departments and our different committees to take action. Because just as it has been said on the floor of this House, the problems of Bungoma Healthcare system will be sorted by implementing this report in entirety. And with that, Mr. Speaker Sir, I want to call upon all of us to actually adopt this report. Thank you, Mr. Speaker Sir.

*(Applause)*

**Mr. Speaker:** Thank you Hon. Sheila for your response to the motion as moved and seconded. Allow me now Honourable Members to proceed and be able to put a question to the motion as moved and seconded;

*(Question put and agreed to)*

The Ayes have it!

*(Applause)*

**Mr. Speaker:** This report is adopted. I will direct the Clerks-At-the-Table to share this report with the Executive urgently for their action. Equally, I will ask Members at your own level to

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look at this report. I fully concur with the sentiments of Hon. Sudi Busolo on the issue of employment.

*(Applause)*

For fairness, why do you confirm 500 people and they are all cleaners? Why do you need to do that? Sometimes such things are said jokingly by Hon. Sudi, but I think let's take it seriously.

## **ADJOURNMENT**

Members to that extent, I confirm that was our last item on our Order Paper for today. We adjourn this House and resume tomorrow on 25th February, 2026, in our 9.30 a.m. session.

**The House rose at 4:45 p.m.**

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