

**COUNTY GOVERNMENT OF BUNGOMA**

**COUNTY ASSEMBLY OF BUNGOMA**

**COUNTY ASSEMBLY DEBATES**

**THE DAILY HANSARD**

**WEDNESDAY 14<sup>TH</sup> JUNE, 2023**

*Afternoon Sitting*

**COUNTY ASSEMBLY OF BUNGOMA**  
**HANSARD OFFICIAL REPORT**  
**WEDNESDAY 14<sup>TH</sup> JUNE, 2023**

The House met at 2:30 p.m.

(Temporary Speaker [**Honourable Benjamin Otsiula**] in the Chair)

**PRAYER**

**PAPER**

1. REPORT BY THE COMMITTEE ON YOUTHS AND SPORTS ON THE NINE MONTHS FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2023

**Hon. Violet Makhanu:** Thank you Hon. Speaker, I am on my feet to table a report by the Committee on Youths and Sports on the nine months financial statements for the period ended 31<sup>st</sup> March, 2023. I table.

**Temporary Speaker (Hon. Benjamin Otsiula):** Thank you Hon. Violet Makhanu. Honourable Members, a report having been laid becomes the property of this House; and it shall form part of our Business in our subsequent sessions.

**NOTICE OF MOTION**

1. REPORT BY THE COMMITTEE ON YOUTHS AND SPORTS ON THE NINE MONTHS FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2023

**Hon. Violet Makhanu:** Thank you Chair. I am on my feet again to give a notice of motion by the Committee on Youth and Sports on the nine year financial statements for the period ended 31<sup>st</sup> March, 2023.

**Temporary Speaker (Hon. Benjamin Otsiula):** Thank you Hon. Violet Makhanu. Honourable Members, a notice of motion having been issued that this House adopts the report by the Sectoral Committee on Youths and Sports on the Bungoma County Government nine months financial statements for financial year 2022/23 in respect to the Department of Youths and Sports; I now direct that the Office of the Clerk does circulate copies to Honourable Members. This shall form part of our Business in our subsequent sessions.

## MOTION

REPORT BY THE SECTORIAL COMMITTEE ON HEALTH SERVICES ON THE BUNGOMA COUNTY GOVERNMENT NINE MONTHS FINANCIAL STATEMENT FOR THE FINANCIAL YEAR 2022/23 IN RESPECT TO THE DEPARTMENT OF HEALTH AND SANITATION

**Temporary Speaker** (Hon. Benjamin Otsiula): I can see Hon. George Makari has delegated to Hon. Dorcas Ndasaba

**Hon. Dorcas Ndasaba:** Thank you Mr. Speaker Sir, I rise to move a motion on the report by the Committee on Health Services on the nine month financial statement for the period ending 31<sup>st</sup> March, 2023.

On page two we have table of contents. Chapter one, we have the preface and sectorial committee mandate which we are all aware of.

COMMITTEE MEMBERSHIP,

The current composition of the Committee on Health Services is as follows:

	MEMBERS NAME	DESIGNATION
1	Hon. George Makari	Chairperson
2	Hon. Jerusa Aleu	Vice- Chairperson
3	Hon. Meshack Simiyu	Member
4	Hon. Anthony Lusenaka	Member
5	Hon Tony Barasa	Member
6	Hon. Ndasaba Dorcas	Member
7	Hon. Jack Wambulwa	Member

8	Hon. Vitalis Wangila	Member
9	Hon. Sundukwa Grace	Member
10	Hon. Milliah Masungu	Member
11	Hon. Job Mukoyandali	Member
12	Hon. Joan Kirong	Member
13	Hon. Orize Kundu	Member
14	Hon. Idd Chamawi	Member
15	Hon. Jacob Psero	Member

## LEGAL FRAMEWORK

The process of analyzing quarterly financial statements is anchored on various Kenyan laws that are enacted to support accountability and effective delivery of services to citizens in the spirit of promoting the goals of devolution.

The laws state the financial obligations of Accounting Officers and direct personal liability of officers who erroneously approve expenditure of public funds.

### The Kenyan constitution

Article 201 of the Constitution of Kenya, 2010 enacts fundamental principles that “...*shall guide all aspects of public finance in the Republic...*” These principles include, *inter alia*, that: **201(a)** *there shall be openness and accountability, including public participation in financial matters;* **201(d)** *Public money shall be used in a prudent and responsible way;* and **201(e)** *financial management shall be responsible, and fiscal reporting shall be clear.*

Article 226(5) of the Constitution of Kenya, 2010 is emphatic that “*If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not*”.

**Section 149 (1)** *an Accounting Officer is accountable to the County Assembly for ensuring that resources of the entity for which the officer is designated are used in a way that is;*

- *Lawful and authorized*
- *Effective, efficient, economical and transparent*

*Section 149 (2) in carrying out a responsibility imposed by subsection (1), an Accounting Officer shall, in respect of the entity concerned;*

*Section 149 (2) (a) ensure that all expenditure made by the entity complies with subsection 1*

*Section 149 (2) (f) bring a matter to the attention of the Executive Committee Member responsible for the entity if, in the Accounting Officer's opinion a decision or policy or proposed decision or policy of the entity may result in resources being used in a way that is contrary to subsection (1)*

*Section 149 (2) (q) provide information on any fraud, losses, or any violations of subsection (1) and provide explanations for the actions taken to prevent similar conduct in future*

**Section 166 of the Public Finance Management Act dictates that:**

- a. *An accounting officer for a County Government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
- b. *In preparing a quarterly report for a county government entity, the Accounting Officer shall ensure that the report—*
  - *Contains information on the financial and non-financial performance of the entity; and*
  - *Is in a form determined by the Accounting Standards Board*
- c. *Not later than fifteen days after the end of each quarter, the Accounting Officer shall submit the quarterly report to the County Treasury.*
- d. *Not later than one month after the end of each quarter, the County Treasury shall—*
  - (a) *Consolidate the quarterly reports and submit them to the County Assembly;*
  - (b) *Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and*
  - (c) *publish and publicize them.*

The Public Finance Management Act, 2012 Section 166 states as follows;

1. *An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.*
2. *In preparing a quarterly report for a county government entity, the Accounting Officer shall ensure that the report—*
  - (a) *contains information on the financial and non-financial performance of the entity;*
  - and*

*(b) is in a form determined by the Accounting Standards Board.*

3. *Not later, than fifteen days after the end of each quarter, the Accounting*

*Officer shall submit the quarterly report to the County Treasury.*

4. *Not later than one month after the end of each quarter, the County Treasury shall—*
- (a) consolidate the quarterly reports and submit them to the County Assembly;*
  - (b) deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and*
  - (c) publish and publicize them*

It is in the interest of the Committee that the Accounting Officer in the department observed the Principles of Public Finance as laid down in Article 201 of the Constitution of Kenya, 2010 in managing the finances of the entity in the period under review.

### **Terms of Reference**

During the Committee sitting and as had been directed by Hon. Speaker on the floor of the House, the Committee resolved to interrogate the nine months- quarterly reports for the period ended March 31<sup>st</sup>, 2023 with the following guiding principles:-

- i. To interrogate the departmental exchequer releases for the nine months for both recurrent and development
- ii. To interrogate the Budget implementation reports; projects implemented as per the approved PBB and activity costing
- iii. Interrogate the personnel expenditures in the period under review
- iv. Interrogate the CEF project implementation status in the department for FY 2022/23
- v. Interrogate the status of the outstanding Imprests and pending accounts payable

### **Acknowledgement**

I take this opportunity to thank the Office of the Speaker and the Clerk of the County Assembly for the logistical support accorded to the Committee as it executed its mandate. My gratitude also goes to all Members of the Committee for dedicating their time to examine the Bungoma County Government nine month report and Financial Statements of the Health and Sanitation department for the period ended March 31<sup>st</sup>, 2023.

It is therefore my pleasant duty and privilege, on behalf of the Sectoral Committee on Health Services to table this report to the Assembly for deliberation and adoption.

Signed by our Chairman Hon. George Makari, MCA Musikoma Ward

## **CHAPTER TWO**

### **THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2023**

The Committee extracted from the consolidated half year and nine months financial statements, the financial reports relating to the Health and Sanitation. The Committee further conducted a one on one interrogation to seek clarity on the expenditures and therate of absorption of the budget. This was done on 17<sup>th</sup> April, 2023 for the Half year and 22<sup>nd</sup> May, 2023 for the nine months.

#### **ANALYSIS OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2023**

The County targeted revenue for the financial year 2022/23 is Kshs14, 821, 204, 142 as per the approved first supplementary budget. The expenditure target for the period under review was Ksh11, 115,903,106 out of the total budget for the entire Fiscal year. This represents 75 % of the total expenditure budget for the financial year.

This represents 75 % of the total expenditure budget for the financial year. The recurrent expenditure target was Ksh.7, 780,757,791 while the target for development expenditure programs in the half year is Ksh3, 335,145,315

By the end of the nine months period, the County received a total revenue of Ksh6,321,552,397 with the third quarter alone (Jan 1st – 31st March) receiving Ksh2,236,494,282 being the difference between what was declared by half year (Ksh4,085,058,115). The source of the amount was as shown here below;

- a) Exchequer releases- Ksh6, 303,156,902
- b) Other receipts (Mabanga ATC) – Ksh18, 395,495

#### **DEPARTMENTAL EXPENDITURE**

The Department of Health and Sanitation had an annual approved budget comprising of Ksh3, 434,904,489 recurrent and Ksh191, 976,917 for Development expenditure programs. Health

sector's budget is Ksh3, 433,189,445 recurrent and Ksh168, 665,103 for development. Sanitation has Ksh1, 715,044 recurrent and Ksh23, 311,814 for development. The absorption of the budget was Ksh2, 404,408,070 translating to absorption of 66.75% of the recurrent budget. The revenue sources were from exchequer and AIA as shared below.

## REVENUE

### 1. Exchequer Release

Submission from the Department shows the exchequer release was as follows:

Quarter 1	588,572,325
Quarter 2	603,548,916
Quarter 3	804,309,849
<b>Total</b>	<b>1,996,431,090</b>

### 2. Local Revenue/AIA

The department also collected a total of Ksh407, 976,980 as total AIA across the 10 facilities as indicated below;

1. Bungoma Referral Ksh. 203,082,374
2. Webuye- Ksh114,777,449
3. Kimilili- Ksh24,188,974
4. Naitiri- Ksh15,176,446
5. Chwele- Ksh8, 123,602
6. Mt. Elgon- Ksh13, 538,647
7. Cheptais- Ksh15,386,981
8. Bokoli- Ksh5, 135,905
9. Bumula- Ksh8, 494,832
10. Sirisia- Ksh14,304,278

11. Sinoko- Kshs71, 770

## **EXPENDITURE**

A summary of the expenditures is as indicated on the table below:

1	Personnel (P&P, Contracted, CHVs)	1,871,434,946.00
2	Use of goods (Programs implemented)	80,391,888.00
3	Health Facilities	374,884,765
4	Development	77,696,471.00
	<b>Total Amount</b>	<b>2,404,408,070</b>

### **Expenditure on Personnel**

This includes compensation of employees and it related to staff on P&P, contracted staff as well as the CHVs. The personnel payout is as follows:

July -Ksh176, 795, 000 000 Mr. Speaker, let me go back again.

July Ksh176, 795, 769.50

August Ksh174, 874 409

September Ksh174 259 418.70

October Ksh174 368 382.50

November Ksh177 609 710.40

December Ksh190 570 823

3rd Quarter Kshs714, 553,920

**Total-** Ksh1, 871,434,946

The details for the personnel expenditure on Permanent and Pensionable were provide in the half year but not in the third quarter. The 3<sup>rd</sup> quarter payment of Kshs714, 553,920 includes payment to contracted staff and3,580 CHVs as below:

### **Expenditure on Contracted staff;**

A total of Kshs30, 471, 354 was expended as follows:

<b>DECEMBER 2022</b>	<b>Kshs</b>
Cheptais Sub-County	548,000.00
Kimilili Sub-County Hospital	882,200.00
Bumula Sub-County Hospital	558,400.00
Chwele Hospital	421,400.00
Sinoko Sub-County Hospital (KCB)	425,380.00

<b>JANUARY (2023)</b>	<b>Kshs</b>
Mt Elgon	411,600.00
Sinoko Sub- County Hospital (KCB)	419,380.00
Bumula Sub-County Hospital	558,600.00
Bungoma County Referral Hospital	4,474,200.00
Naitiri Sub-County Hospital.	780,330
Sirisia Sub-County Hospital.	622,900
Chwele Sub-County Hospital	421,400.00
Bokoli Sub-County Hospital	285,640.00
Kimilili Sub-County Hospital	1,032,400.00
Webuye County Hospital	2,792,408.00
Cheptais Sub-County (KCB)	593,600.00

<b>FEB 2023</b>	<b>Kshs</b>
Cheptais sub county (KCB)	593,600.00
Bumula sub county hospital	558,600.00
Sirisia sub county hospital.	622,900.00
Bungoma County referral hospital.	4,529,200.00
Webuye county hospital	2,842,608.00
Kimilili sub-county hospital	1,032,400.00

Bokoli sub-county hospital	285,640.00
Chwele sub-county hospital	439,600.00
Sinoko sub-county hospital (KCB)	444,580.00
Mt Elgon sub-county hospital	427,240.00
<b>MARCH (2023)</b>	<b>Kshs.</b>
Bokoli	285,640.00
Cheptais Sub-County Hospital	593,600.00
Sinoko Sub-County Hospital	444,580.00
Webuye	2,923,658.00

### **Expenditure on CHVS**

Expenditures on CHVS totaling to Kshs26, 032,000 as stipend payments is as follows:

CHV's Stipend Nov	KCB	6,508,000.00
CHV's Stipend for Dec, 2022	KCB	6,508,000.00
CHV's Jan Stipend	KCB	6,508,000.00
CHVs Stipend Feb	KCB FOR CHVS	6,508,000.00

There is a lot of inconsistency in remuneration of contractual staff in the sub-counties and referral hospital with remittances not done to all the hospital except in January. No information provided for July- November 2022. The same trend observed in CHVs stipend payment.

Expenditure on the Programs implemented was as follows...

**Temporary Speaker** (Hon. Benjamin Otsiula): Now, Hon. Dorcas Ndasaba, what you do, you read that subheading and the first paragraph directing the Members... For example, that is you are going to look at the imprest system then you refer Honourable Members to their gadgets to look at the figures posted below to enable us move quickly with the report.

**Hon. Dorcas Ndasaba:** Thank you for your guidance.

Expenditure on the Programs implemented was as follows:

Budget execution by programs and sub-programs as indicated on the submitted document amounted to Kshs.80, 391,888. The operations were partly funded by exchequer to a tune of Ksh47, 299,673 and the balance of Kshs33, 092,215 by AIA. Some of the programs listed below were executed through the imprest system. You can check as the programme has been listed down there. So, I will move to the next one.

### **Expenditures on Development**

The development expenditure amounts to Kshs77, 696,470.68 with details as below. I hope also you'll go through it. It is attached on.

We go to Health facilities and here I will read also just the budgeted amount and the half year collection and then the Members will have to look at the way it is put on the annexures.

**Temporary Speaker (Hon. Benjamin Otsiula):** Yes, proceed please.

**Hon. Dorcas Ndasaba:** On Bungoma County Referral Hospital, the budgeted amount is Kshs239, 632,046; half year collection is Kshs203, 082,374 translating to 84.75% surpassing the 75% targeted in the nine months.

I go to Webuye Hospital; the budgeted amount was Kshs140, 000,000. The hospital managed to collect Kshs114, 777,449 i.e. as a percentage comes to 81.99%.

We go to Kimilili Hospital: The budgeted amount was Kshs32, 106,884, the AIA collected Kshs24, 188,974 translating to 75.33%. Surpassing the target by 0.33...

Sinoko Sub-county Hospital with a target of Kshs5, 964,206 realized a total of Kshs2, 123,478 translating to 35.60%. The programs/activities that were executed not disclosed

Bokoli Sub County Hospital; the budget estimate was Kshs. 8,280,671. By half year the hospital managed to collect AIA of Kshs.5, 135,905 achieving 62.02%. The activities funded are as below:

- Electricity- Kshs392,969
- Water and sewerage charges- kshs69, 245
- Telephone, Telex and Mobile phone- Kshs10,750
- Internet connections- Kshs35,000
- Courier and postal charges- Kshs4,436
- Travel costs (Airlines, bus mileage allowances)- Kshs23,103

- Daily subsistence- Kshs46, 206
- Publishing and printing- Kshs38,000
- Subscription to newspapers, Magazine- Kshs693
- Accommodation-domestic travel- Kshs46,206
- Catering services and accommodations- Kshs73,970
- Boards, committees and seminars- Kshs127,000
- Medical drugs- Kshs334,151
- Dressing and other non-pharmaceutical medical items-Kshs438,000
- Fungicides, insecticides and sprays- Kshs302,615
- Chemical and industrial gases- Kshs47,000
- Lab materials, supplies and small equipment- Kshs480,000
- Food and Rations- Kshs640,420
- Purchase of bedding and line- Kshs39,800
- Purchase of X-rays supplies- Kshs2,470,450
- General office supplies- Kshs46,206
- Supplies and accessories for computer and printers- Kshs5,000
- Sanitary and cleaning materials- Kshs125,500
- Refined oils and lubricants- Kshs336,500
- Other fuels- Kshs71,570
- Medical expenses- Kshs150,000
- Maintenance expense-Motor Vehicles- Kshs96,000
- Maintenance of plant machinery- Kshs7,300
- Maintenance of Building and stations- Kshs163,576
- Maintenance of computers, soft wares- Kshs9,000,000
- Purchase of households and institutional appliances- Kshs1,000,000
- Purchase of computers, printers and other IT equipment- Kshs400,000
- Purchase of medical and dental equipment- Kshs2,000,000

- Maintenance of building- Kshs163,576
- Maintenance of computer, software and networks- Kshs9,000,000

### **Mt. Elgon Hospital**

The budget estimate was Kshs9, 682,674. By half year, the hospital managed to collect AIA of Kshs13, 538,647 exceeding the annual target by 39% in the nine months. The activities funded are as below:

- Electricity- Kshs330,734
- Water and sewerage charges- Kshs125,750
- Internet connection- Kshs90,200
- Travel costs- Kshs15,500
- Accommodation allowance domestic- Kshs436,800
- Daily subsistence allowance- Kshs42,000
- Publishing and printing services- Kshs2,000
- Catering services- Kshs149,565
- Medical drugs- Kshs1,152,494
- Dressings and non-pharms- Kshs1,560,612
- Chemical ad industrial gases- Kshs149,000
- Laboratory materials- Kshs1,135,730
- Food and rations- Kshs1,568,519
- Bedding and linen- Kshs23,500
- X-ray supplies- Kshs43,200
- General office supplies- Kshs305,285
- Supplies and accessories for computers and printers- Kshs256,900
- Sanitary and cleaning materials- Kshs239,080
- Refined fuel and lubricants- Kshs904,322
- Wood, charcoal and gases- Kshs245,100
- Patients files and cards- Kshs310,000
- Maintenance expenses -motor vehicles- Kshs849,730
- Maintenance of medical and dental equipment- Kshs175,950
- Maintenance of building- Kshs910,840
- Maintenance of computer software and networks- Kshs88,500
- Purchase of computers/printers- Kshs45,000

### **Naitiri Sub County Hospital**

The target was Kshs24, 439,387; by half year AIA realized was Kshs15, 176,446 which is 62% which is below the 75% target of nine months.

- Electricity- Kshs1,467,651
- Telephone and telex- Kshs85,000
- Internet connection- Kshs20,000

- Accommodation allowance domestic- Kshs30,000
- Daily subsistence allowance- Kshs971,000
- Publishing and printing services- Kshs271,000
- Catering services- Kshs85,000
- Boards, committees and conference- Kshs1,649,700
- Medical drugs- Kshs673,050
- Dressings and non-pharms 0
- Fungicides and insecticides and sprays- Kshs305,000
- Chemical and industrial gases- Kshs48,700
- Laboratory materials- Kshs204,766
- Food and rations- Kshs898,000
- Bedding and linen- Kshs0
- X-ray supplies- Kshs0
- General office supplies- Kshs863,000
- Supplies and accessories for computers and printers- Kshs1,341,237
- Sanitary and cleaning materials- Kshs299,050
- Refined fuel and lubricants- Kshs730,000
- Wood, charcoal and gases- Kshs388,700
- Patients files and cards- Kshs0
- Maintenance expenses -motor vehicles- Kshs137,650
- Maintenance of medical and dental equipment- Kshs0
- Maintenance of building- Kshs150,000
- Maintenance of computer software and networks- Kshs24,000
- Purchase of office furniture and fittings- Kshs214,552

### **Chwele Sub county Hospital**

The budget is Kshs18, 183,137. By half year the AIA realized was Kshs8, 123,602 I.e. 44.67%.

- Electricity- Kshs84,075
- Water and sewerage charges- Kshs74,838
- Telephone and telex- Kshs0
- Internet connection- Kshs36,594
- Accommodation allowance domestic- Kshs205,800
- Daily subsistence allowance-Kshs0
- Publishing and printing services- Kshs0
- Training expenses- Kshs15,300
- Catering services- Kshs35,822
- Boards, committees and conference- Kshs51,340
- Medical drugs- Kshs154,948
- Dressings and non-pharms- Kshs132,406
- Fungicides and insecticides and sprays- Kshs0
- Chemical and industrial gases- Kshs13,800
- Laboratory materials- Kshs655,500
- Food and rations- Kshs479,554

- Bedding and linen- Kshs12,000
- X-ray supplies- Kshs0
- General office supplies- Kshs206,200
- Supplies and accessories for computers and printers- Kshs205,800
- Sanitary and cleaning materials- K shs.67,800
- Refined fuel and lubricants- Kshs680,000
- Wood, charcoal and gases- Kshs60,000
- Patients files and cards- Kshs0
- Maintenance expenses -motor vehicles- Kshs24,000
- Maintenance of medical and dental equipment- Kshs84,800
- Maintenance of building- Kshs609,290
- Maintenance of computer software and networks- Kshs0
- Purchase of household and institutional appliances- Kshs32,600
- Purchase of specialized plant and machinery- Kshs126,000
- Purchase of office furniture and fittings- Kshs0

### **Sirisia Sub County Hospital**

The budgeted amount was Kshs22, 400,772, the hospital managed to collect and spend Kshs.14, 304,278 I.e. 63.86%.

- Electricity- Kshs764,505
- Water and sewerage charges- Kshs462,492
- Telephone and telex- Kshs98,000
- Internet connection- Kshs174,000
- Courier and postal services- Kshs9,450
- Travel costs- Kshs211,900
- Accommodation allowance domestic- Kshs60,000
- Daily subsistence allowance- Kshs167,000
- Publishing and printing services- Kshs253,000
- Training expenses- Kshs
- Catering services- Kshs42,695
- Boards, committees and conference- Kshs552,000
- Medical drugs- Kshs1,133,135
- Dressings and non-pharms- Kshs1,015,000
- Fungicides and insecticides and sprays- Kshs85,000
- Chemical ad industrial gases- Kshs19,500
- Laboratory materials- Kshs481,140
- Food and rations Kshs.915,248
- Purchase of uniforms and clothing-staff- Kshs5,000
- Bedding and linen- Kshs358,500
- X-ray supplies- Kshs0
- General office supplies- Kshs518,305
- Supplies and accessories for computers and printers- Kshs132,000
- Sanitary and cleaning materials- Kshs389,255
- Refined fuel and lubricants- Kshs0

- Wood, charcoal and gases- Kshs94,560
- Bank service charges- Kshs15,914
- Professional trade bodies- Kshs135,500
- Patients files and cards- Kshs0
- Maintenance expenses -motor vehicles- Kshs221,000
- Maintenance of medical and dental equipment- Kshs27,500
- Maintenance of building- Kshs485,150
- Maintenance of computer software and networks- Kshs25,000
- Purchase of household and institutional appliances- Kshs0
- Purchase of computer, printers and other IT equipment- Kshs279,000
- Purchase of specialized plant and machinery- Kshs126, 000.
- Purchase of office furniture and fittings- Kshs0

### **Cheptais Sub county Hospital**

Budgeted amount was Kshs21, 912,398 while the collected amount was Kshs15, 386,981 I.e. 70.22%.

- Electricity- Kshs289,000
- Water and sewerage charges- Kshs70,000
- Telephone and telex
- Internet connection 0
- Courier and postal services 0
- Travel costs 0
- Accommodation allowance domestic- Kshs103,500
- Daily subsistence allowance- Kshs257,000
- Publishing and printing services- Kshs160,000
- Training expenses- Kshs
- Catering services- Kshs.90,000
- Boards, committees and conference- Kshs0
- Medical drugs- Kshs1,791,750
- Dressings and non-pharms- Kshs2,684,705
- Fungicides and insecticides and sprays- Kshs0
- Chemical and industrial gases- Kshs0
- Laboratory materials- Kshs947,000
- Food and rations- Kshs1,862,530
- Purchase of uniforms and clothing-staff- Kshs0
- Bedding and linen- Kshs0
- X-ray supplies- Kshs0
- General office supplies- Kshs1,073,156
- Supplies and accessories for computers and printers- Kshs0
- Sanitary and cleaning materials- K shs640,000
- Refined fuel and lubricants- Kshs1,028,000
- Wood, charcoal and gases- Kshs0
- Bank service charges- Kshs0
- Professional trade bodies- Kshs0

- Patients files and cards- Kshs0
- Maintenance expenses -motor vehicles- Kshs0
- Maintenance of medical and dental equipment- Kshs0
- Maintenance of building- Kshs786,440
- Maintenance of computer software and networks- Kshs0
- Purchase of household and institutional appliances- Kshs0
- Purchase of computer, printers and other IT equipment
- Purchase of specialized plant and machinery- Kshs0
- Purchase of office furniture and fittings- Kshs0

## **SANITATION**

There were no expenditures reported under the sanitation sector.

## **PENDING BILLS**

The Accounts payable (Pending bills) has outstanding amount of Kshs209, 985,946 against a budget provision of Kshs97, 253,236. (Recurrent Kshs35, 417,133, Development 49,548,538 and Kshs12, 287,565 for Ward based projects). There was no information provided on pending bills. Some development expenditures recorded above relates to pending bills especially the ward based projects paid.

## **Committee Observations and Recommendations**

### **Observations**

1. The County Treasury did not indicate how much each department received as revenue (Exchequer release) to implement their programmes in the period under review.
2. Departmental monthly/ annual work plans and the budget implementation status report should be submitted to the Committee for comparison purposes with the financial report.
3. Notes as to how the outstanding staff imprests would be surrendered or recovered were not indicated in the report. Most imprests were beyond the seven (7) days limit.
4. There is a lot of inconsistency in remuneration of contractual staff and in the Sub-

Counties and Referral Hospital with remittances not done to all the hospital except in January. No information provided for July- November 2022. The same trend observed in CHVs stipend payments.

5. Most facilities exceeded their AIA target by nine months
6. Donor funds and grants in the department had not been received by the department by the end of quarter three.
7. The Health facilities are not closely supervised in matters AIA they collect and the expenditures incurred. Most vote lines have expenditures beyond the approved annual budget in nine months.

### **Committee Recommendations**

- 1) **THAT** there is need for the concerned officers in the department to follow up with the County Treasury to ensure that timely clearance of imprests from the system is done.
- 2) **THAT** the department should ensure that the personnel budget should be spent and reported as captured in the itemized and PBB budgets.
- 3) **THAT** the health facilities across the County should be supported for maximum revenues to be realized.
- 4) **THAT** the Department should follow up on the donor funds /grants due to the County in order for timely delivery of service to the citizens
- 5) **THAT** the CECM and Chief Officer should keep a keen eye on the operations of the health facilities to ensure that they spent within their approved budgets and AIA collected and that the monies spent are reported correctly.

The last page we have the adoption list for the Members. I call upon a seconder Hon. Mukoyandali

**Temporary Speaker** (Hon. Benjamin Otsiula): Thank you Hon. Dorcas Ndasaba for passionately moving that motion.

*(Applause)*

Hon. Job Mukoyandali, please, second the motion.

**Hon. Job Mukoyandali:** Thank you Mr. Speaker for giving me this opportunity. First of all let me thank the mover of the motion for actually trying; it is a good trial. I didn't know she can stand for all that time reading through that big and important document. Health and Sanitation is a very key aspect in this County. If we want to survive then the Health Department must be working properly in the County. She has read through the challenges that are facing our respective Hospitals, with Sub County Hospitals and BCRH.

You have seen the kind of collections that this facilities have been collecting in respect to the expenditure that this facilities are actually having. We are looking at everything in relation to what we as residents of Bungoma County need in terms of Health and Sanitation. Whatever the Committee sat down and looked at is something which is so important, it is really going to give direction on how these facilities can be run in a best way possible so that we do not reach a time when even some of our Sub County facilities are running dry just because of maybe lack of drugs or what have you.

That is why the Committee is coming out very clearly and it is trying to make that comparison between what has been collected, what is being utilized, the deficit in those facilities and you know we are also going ahead to look at the possible solutions; what can be done so that whatever is being collected in these facilities cannot find its way out of the facilities. If that report is taken very seriously, it is really going to give a very good direction to our facilities and we will not make these facilities stabilize in terms of cash that they receive or in terms of the allocations that they are given.

In future we kindly request the County Government of Bungoma, more so, the Executive to keenly look at the issues of Health. We are lucky that the current CECM and his team are people who are hands on; so if at the cabinet level the Governor who is the CEO of the County could actually listen to the kind of advice that this team is giving to him in terms of operationalization of these facilities, I can assure you that we are going to have very good facilities and when we

grow these facilities especially the sub County ones. You realize that the BCRH here will not have the commotion that maybe currently we are witnessing.

Secondly, you also realize that we and our people will not labor too much travelling and our people dying in the process of being moved from one facility to BCRH. Recently we heard the sister to the Hon. Member Lusenaka just died when she was being brought to BCRH right here from Bumula. If we had the facilities that are required at Bumula Sub County Hospital maybe we would have saved her life; and that is why we are appealing to the County Executive that let them not just concentrate on the BCRH alone; these Sub County Hospitals are equally very important to our people. If they can be given enough allocation, then they streamline ways of even collecting money within those particular facilities, you will realize that these facilities will work so well and that our people will not keep on moving and coming to queue here at the BCRH. I second the motion.

*(Applause)*

**Temporary Speaker** (Hon. Benjamin Otsiula): Thank you Hon. Job Mukoyandali Member of County Assembly for West Bukusu for your remarks, very expansive, well explained in your seconding remarks.

Honourable Members that a report having been moved the same having been dully seconded, I wish to propose a question that this House adopts the report by the Sectoral Committee on Health Services on the Bungoma County Government nine months financial statement for the year 2022/2023 in respect to the department of Health and Sanitation as laid on the table of the House on 13th June, 2023.

*(Question proposed)*

**Temporary Speaker** (Hon. Benjamin Otsiula): Honourable Members, there being no reservations, I therefore allow you to contribute to the motion before the House.

**Hon. Aggrey Mulongo**: Thank you Mr. Speaker Sir for giving me this chance to at least contribute towards this noble motion because the reason why we are all here is because we are all healthy. Otherwise if we were sick we could not have been here.

Allow me to congratulate the mover of the motion. She has really done it. You are a sports woman. I have just witnessed it today that you are very strong because you have been there for almost one hour.

**Temporary Speaker** (Hon. Benjamin Otsiula): Hon. Mulongo you mean you had never witnessed that before!

**Hon. Aggrey Mulongo**: Yes. I have never seen a...

**Temporary Speaker** (Hon. Benjamin Otsiula): You had never seen her playing for more than three hours.

**Hon. Aggrey Mulongo**: No!

**Temporary Speaker** (Hon. Benjamin Otsiula): As a volley baller.

**Hon. Aggrey Mulongo**: No!

**Temporary Speaker** (Hon. Benjamin Otsiula): So you have seen her today, Proceed!

**Hon. Aggrey Mulongo**: Thank you Mr. Speaker. I have heard from our recommendations, our report and observations. If AIA is keenly observed, we are really going to make our Sub County Hospitals go far.

Three quarters of all the Sub County Hospitals have surpassed the budgetary allocation and therefore to me if we are going to be very close to them, we need to supervise them; they will now be on the same target or beyond.

I have heard and witnessed that there is a circular that wants to remove this AIA. It is already in our Sub County Hospitals. Reaching July, AIA is not going to be there in our Sub County Hospitals and therefore Chair of Health, the circular that is already out. If we are going to kill AIA, it means that we shall have one account and that is the central account; and it will still come up to Bungoma.

When emergency cases are there, they will still come up to Bungoma because there is a circular that I have already seen and I am now begging our Chair through the Department of Health to go and witness the same.

When it comes to drugs, we were told that Ksh58 million was allocated for drugs, but up to now, when you go to our hospitals there are no drugs. So I again beg the Department of Health to go through our Sub County hospitals... I do not know whether it is only in Kimilili or all over, but Ksh58 million was spent on drugs and it is not there.

On recommendations, I am standing here to support the motion but they are very lenient. When you go to the recommendations, they are not hitting hard. You need to hit hard so that at least

next time they are not supposed to repeat what has been happening; because if in the imprests you are saying pay and the time has already lapsed what do you mean? You need to say we have given them such a time so that they can pay because it is already late. That recommendation to me is not okay because it is so lenient to the Department.

**Temporary Speaker** (Hon. Benjamin Otsiula): Thank you Hon. Aggrey Mulongo. We will now have Hon. Okasida Ipara.

**Hon. Johnston Ipara:** Thank you Hon. Speaker. When you mentioned the name Okasida, I saw Hon. Makari trying to search for that person.

Let me also contribute towards this particular report and I want to say this; without good health it is difficult to enjoy the benefits of health. This is a very important department within the County and when we talk about a workforce that is able to produce, manage and also deliberate on issues in a systematic way, we need a healthy County. Every County Government that has apportioned huge sums of money on the Department of Health is bound to succeed. May be some people are saying we are wasting time here filing these half year reports. These half year reports are very important.

One, we celebrate the accomplishments, two, we do some adjustments based on the details of the reports that we receive in this Honourable House and thirdly, it offers insight in the successes and failures that we see in those departments; and more so it also offers means for tracking progress.

We should also not forget that institutions can also learn from the previous reported files by doing a reference on those reports. So when they do that, the intention is to improve team transparency and here is where the elephant is in the room. Are they transparent? I want to say that we are not transparent in the way our matters are done.

I want to agree with the observations that were made by this Committee particularly observation one where the CECM Finance has always and persistently failed to indicate the exchequer releases on the basis of each department; and if really he wants to purport that he is a transparent person, this is the information that we want to see so that we can agree with him or her that the monies that were released from the National exchequer to the County Exchequer are the same and never changed along the way, but this has never happened.

The second thing that has also continued to undermine the success of this Honourable House is the failure by departments to file their work plans. A work plan that is itemized has the price of the items to be bought and the quantity of items they intend to purchase...This has never been presented anywhere and I want to say in none of the departments; without any fear of contradiction.

There is a lot in the Department of Health that has been forgotten. These are Community Health Volunteers. Even though my friend Hon. Makari said in the report that they appreciate the stipends that they are paid, how much are these stipends? How often are they paid? Do we also issue them with apparels or the clothes they require to use when on duty? If it is not, what actions is the department taking and I hope that my good friend will relay this to the CECM, Health.

The other thing that we have never been informed of is that you have heard the report saying that we have donors and where the CECM, Finance has proceeded and included an item that we are going to receive some donor money and grants. Why do we budget for grants and donors monies that we are not sure when we shall receive whether they are going to give us? That particular amount of money that is included in their budget interferes with the budget ceilings that every department has. I want to pray in future, this particular item should be omitted from respective department budgets so that they can achieve their ceilings.

If that is done, then we shall agree and where they include that. They should also give us an authority where the donor has indicated that I will give this department Kshs100 million and by such a time, this money will have reached the department; so that when the department starts planning and executing the work plan, that money is within reach.

What is their contribution? You know some of these donors and people who give us grants are given either in form of money, equipment, workforce that is sent to our County to assist in building or provision of services.

Why is there non-compliance in the imprests and it has clear regulations? The regulations stipulates very clearly that when you are given an imprest today and you have gone out on a safari, immediately you come back, you are supposed to surrender the imprest. Why does it become so hard for this particular person who worked hard to get the imprest to surrender it? Does it mean that there is conspiracy between the source where the imprest is released and the person that imprest is given to; where they agree that you should not surrender this money, and so let us share the loot.

I am saying this without any fear because if you looked from the first to the last department, there is non-compliance particularly on imprests. So the question is and this is not intended to be answered by my friend Hon. Makari. This HANSARD may be forwarded to the CECM, Finance who is the custodian of this particular regulation to inform this House why are we experiencing non-compliance in management of imprests? I support the report.

*(Applause)*

**Temporary Speaker** (Hon. Benjamin Otsiula): Thank you Hon. Okasida Ipara. We now move to Hon. Linda Kharakha then I will call the mover of the motion to reply; so be prepared.

**Hon. Linda Kharakha:** Thank you Mr. Speaker. I will be brief because it looks like Hon. Okasida has taken all the points. My concern is, the law is very clear that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days. We have heard the same song in all the reports, that imprests are being held, and so my question is; why are we still covering these people who still hold the imprests? It is illegal and they should be held accountable. It is through surrendering that you are able to account. If not, does it mean that the imprest that is supposed to be surrendered is not doing what was supposed to do; or what is it exactly. My own contribution is that we are covering people who are looting from us. That is the way I can keep it; they need to surrender the imprest.

*(Applause)*

**Temporary Speaker (Hon. Benjamin Otsiula):** Thank you Hon. Linda Kharakha an Advocate of the High Court of Kenya. I now call upon Hon. Dorcas Ndasaba the mover of the motion to reply.

**Hon. Dorcas Ndasaba:** Thank you Mr. Speaker Sir. First of all I wish to thank the Members for their contributions towards this motion and secondly, I wish to thank the Committee Members for Health for coming up with one of the best reports. I want to ask my Chair Hon. Makari at least to make sure that the Members of the Health Committee go around in each hospital to at least make sure that the hospitals are doing the right thing.

*(Applause)*

**Temporary Speaker (Hon. Benjamin Otsiula):** Thank you Hon. Dorcas Ndasaba for being very brief but objective and to the point. Honourable Members, a report having been moved and duly seconded and debate having; I now wish to put a question that this House adopts a report by the sectorial Committee on Health Services on the Bungoma County Government nine months Financial Statements for the Financial Year 2022/2023 in respect to the department of Health and Sanitation.

*(Question put and agreed to)*

The ayes have it.

Our report is accordingly adopted.

*(Applause)*

Honourable Members, that being the last item on the Order Paper, the House stands adjourned to Thursday the 15<sup>th</sup> June, 2023 at 2:30 p.m.

*(House adjourns)*