

COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

WEDNESDAY, 3RD DECEMBER, 2025

Morning Sitting

3rd County Assembly

4th Session

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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

WEDNESDAY, 3RD DECEMBER, 2025

The House met at the County Assembly Chamber at 9:30 a.m.

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

PRAYER

PAPERS

**THE BUNGOMA COUNTY FIRST SUPPLEMENTARY BUDGET ESTIMATES FINANCIAL YEAR
2025-2026**

Mr. Speaker: Leader Majority.

Hon. Joseph Nyongesa: Thank you, Mr. Speaker. I rise to table the Bungoma County First Supplementary Budget estimate for financial year 2025-2026.

Mr. Speaker: Honourable members, the Bungoma County First Supplementary Budget estimates for the financial year 2025-2026 is hereby tabled and consequently, I commit the same to the Committee of Budget and Appropriation for preparation and reporting back to the House as soon as possible.

QUESTIONS AND STATEMENTS

**MEMBER FOR NAMWELA WARD HON. CHARLES NANGULU TO GET A RESPONSE FROM THE
CHAIRPERSON, SECTORAL COMMITTEE ON HEALTH SERVICES.**

Mr. Speaker: I think item number two under Papers where is it? Honourable members, I think we are having some small confusion, I think they will correct the same because the Order Paper that was sent to me is having a report from CBROP being tabled. I will take it out on my Order Paper and it will come back at 2:00 p.m. So that means item number six is also removed. We go to item number seven.

Mr. Speaker: Yes, Hon. Waiti Wafula.

Hon. Waiti Wafula: Thank you, Hon. Speaker. Allow me present a report on the Committee on Agriculture, Livestock, Fisheries, Education and Cooperative Development. A report on the statement raised.

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Mr. Speaker: Hold on first, Honourable members, the first question on the Order Paper is the one for Health Sector. The one for Nangulu comes at number two because it appears this Committee Clerks sent out two Order Papers. The one they are using and the one we are using.

(Clerks at the table consulting)

The first item under 7 is for Nangulu under Health Services. On the first one proceed.

Hon. Waiti Wafula: Thank you, Hon. Speaker. Allow me to read a report by the Committee on Health Services on a statement raised in the House by Hon. Charles Nangulu.

Mr. Speaker: You are standing in for who?

Hon. Waiti Wafula: For the Chair Health.

Mr. Speaker: Now where is Charles Nangulu? But you ought to indicate the same Hon. Sudi. Unless we are aware, we will assume he is not here and we drop the statement from the Order Paper. I will allow you to say you are standing in for him first?

Hon. Sudi Busolo: Honorable Speaker, Hon. Nangulu called me and instructed that I stand in for him. You can even look at my phone.

Mr. Speaker: I don't want; there may be something else you are discussing. Let's proceed. You stand in for him. Hon. Waiti proceed,

Hon. Waiti Wafula: Thank you, Hon. Speaker. The Committee on Health Services received a statement by Hon. Charles Nangulu in this House on 31st July, 2025 and referred to the Committee for reply. Pursuant to Standing Order 47(2) © of the Bungoma County Assembly Standing Orders...

(Loud consultations)

Mr. Speaker: Yes Hon. Sudi.

Hon. Sudi Busolo: Hon. Speaker, I don't have a copy.

Mr. Speaker: That is not our problem now. You ought to have gotten enough instructions to proceed, if you were called as you want us to believe. Proceed, Hon. Waiti.

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Hon. Waiti Wafula: Thank you, Hon. Speaker. It is good you are learning how the owner is behaving. The statement was in relation to medical information that is majorly put across by one Dr. Namaswa from P.F. Zuma Company across the County and more so on Sulwe FM leading to our County residents selling their assets to seek medical treatment thus leaving them vulnerable.

The Committee deliberated the matter on 25th August, 2025 and thereby provides a progress report part as follows:

1. As to the academic qualification of said Dr. Namaswa.

Departmental response; The Department is not in the position to tell or confirm the academic qualification of the said Dr. Namaswa for he is not one of its staff members. Therefore none of his particulars, testimonials or credentials exist in the staff records of the Department.

2. As to whether the said Dr. Namaswa works under a registered requisite body nationally or in the county.

Departmental response; The Department is not in the position to tell or confirm whether the said Dr. Namaswa works under or regulated by a registered requisite body nationally or in the county for his particulars or credentials are not known or exist in the staff records of the Department.

3. As to the operating guidelines and medical equipment that he uses to offer services to the people of Bungoma.

Departmental response; The Department is not aware of any operating guidelines and medical equipment that he uses to offer services to the people of Bungoma for they have not been availed for adoption, review or approval.

4. As to why the said Dr. Namaswa is misguiding and misinforming the public to an extent of them selling their assets to seek the elusive treatment from him works under a registered requisite body nationally or in the county.

Departmental response; for the said Dr. Namaswa is not in the ranks and files of the Department. However, the issue can be referred to the relevant authorities for investigation.

5. As to the said Dr. Namaswa availing himself before the relevant committee to provide further clarification on the date and time as will be duly appointed with his academic and professional testimonials.

Departmental response; since the Department has not controlled, supervised, guided, directed or regulated the said Dr. Namaswa, we cannot confirm his appearance as demanded.

It was established that the matter was both cultural and of public health since the practice thought as to that of a herbalist. It was resolved that the Director of Culture and Arts together

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with the Chief Officer and Director for Health and Sanitation appear before the committee to respond to the issues raised in the statement and avail the said Dr. Namaswa as well.

The committee therefore requests this House to allow the committee to interrogate the two Departments and report to the House in two weeks' time.

The Joint Committee of Health and Gender interrogate the Department of Health and Gender and the said Dr. Namaswa on 6th November, 2025. The matter was not concluded and Dr. Namaswa fell sick thereafter. The committee seeks more time from this House to interrogate the matter.

Response signed by the Chairperson, Committee on Health and Sanitation.

Mr. Speaker: Hon. Sudi

Hon. Sudi Busolo: Honorable Speaker, as I was holding brief...

Mr. Speaker: You are holding brief to the end. When you step in for him you must do that task first. Proceed.

Hon. Sudi Busolo: I was not leaving to him, Speaker. I was only recognizing...

Mr. Speaker: You don't have that capacity; it is me to say he is present. Proceed

Hon. Sudi Busolo: So Honorable Speaker, from the onset just from the response in number one to the end, you will see that the department is running away from its responsibility. Health is devolved and if you look at the response number one that the department doesn't know what is happening, that Namaswa is not a member of their staff. I am not supposed to be a member of the health staff.

I think that the County Government of Bungoma is supposed to manage both private and public health facilities in the County and what they are offering. Now if you say that he is not a member of our staff, can Sudi just wake up in the morning and start a hospital.

The department should manage and control so that our people get quality health services from the qualified staff. In all the professions even in your profession of advocates, you have a body that regulates. I don't think I can just wake up and start practicing as an advocate, there is a body that regulates that profession. so we have Kenya Medical Practitioners and Dentist Board is supposed to manage Dr. Namaswa and the county government is supposed to know whether this person is qualified or not.

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Of course you can start a hospital even if you are not a doctor but you employ qualified staff but for us who have heard Namaswa on the radio, he talks as a Doctor, that you must take hot water, put on warm clothes that the weather is changing...

(Laughter)

So if you look at the way the committee has responded, it is responding as a department and the person who signed the report is the chair Committee of Health but the response, if you read the response number one, response number two is coming from the department but the person who signed the document is the Chair Health.

So I don't know how the Chair Health can be part of the department of Health because if I am not wrong, you can also see it but because they have requested for more time because this is a matter of county importance not for Nangulu alone.

Now I leave to the committee as they have requested, we need to have Namaswa here and he tells us who has given him the authority to practice as a doctor. They have been fleecing our poor people of this county. So in brief as requested by the committee and because it is an important statement for this County, let us give our committee time and in the reporting let them not report as a department.

This is a committee of this County Assembly. Now if you give only the departmental response then, what was the role of the committee? The committee should have investigated and said we investigated the department and you give your verdict. When they say that they don't know Namaswa then who allowed him to operate?

The response is not Satisfactory I will allow the committee to continue to have Namaswa here and report as they have requested.

Mr. Speaker: Thank you, Hon. Sudi. I will have some two members to make some brief remarks. Starting with Hon. Ali Machani then I am seeing Majority Leader and Jack.

Hon. Ali Machani: Thank you Speaker for allowing me to say something. We agree that in the department, there is a serious challenge, because when we were making serious follow-up they didn't have clear information about the individual, so that's why the committee is seeking for more time so that we can get the full information about the individual.

Secondly, I want to inform my brother Hon. Sudi that any time we request for information as a mother committee, sometimes we don't have clear information unless we conduct the mother department to get clear information. So it is not that the chair signed on behalf of the department

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but when the department submits the information, we own up that information as a committee. When we present the report, we give that report on behalf of the department.

Mr. Speaker: Hon. Jack Wambulwa, proceed.

Hon. Jack Wambulwa: Thank you, Hon. Speaker. First of all, I want to appreciate the owner of the statement Hon. Nangulu for having come up with this statement. This statement has really helped us and the larger people of Bungoma. You remember ever since Namaswa who is nephew to Hon. Waiti appeared before this House everything is quiet, nothing is going on and that confirms that indeed this man was a conman.

He was out to reap from the poor people of Bungoma. Now that we faced him and told him to provide the required documents on how he has been practicing, he even went as far as going to admit himself so that he cannot appear before this committee, simply because he had known that we had known his dealings. So I want to appreciate Hon. Nangulu but I will also urge the Chair of the Committee, just like Hon. Sudi put it the response is supposed to come from the Executive. He can only respond on behalf of what the executive has admitted or has dismissed but not him trying to behave as if he's a department.

Mr. Speaker: Hon. Joseph Nyongesa. Hon. Waiti wait.

Hon. Joseph Nyongesa: Thank you, Mr. Speaker. First, allow me to appreciate the initiator of this statement Hon. Charles Nangulu because actually he saw what our people are passing through and it was a key concern to everyone. I want to be very brief because one we are looking at our health then secondly, the economical part of it because if the department is saying they are not aware of who Dr. Zuma Namaswa is then as a county, we are at risk because what I know even these traditional herbalist are registered and they are normally checked. They normally renew their certificate, so I could also request the committee that the first step that should be taken is to ensure that the department... it's like it doesn't have any concern about our health.

We should take harsh action on the Department of Health because they cannot allow somebody to move around minus any training and documentation, to offer medical services to our people. As we speak we have patients who are on dose of these drugs, how sure are we that what they are offering is actually needed to them? Because we should not take it so lightly and economically our people have lost money because I am aware every dose is not less than 30,000. So economically our people are being manipulated into this.

So I urge the Chairperson and the Committee plus the department to move with speed and tell us rightly, how he we started operating. Now, it means even these private clinics may not have permits and they are not checking on them. So that's the kind of department we have.

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So we need the Public Health Officer of this County, instead of just Dr. Namaswa appearing here, let him also appear and tell us at what point did they allow this man to start practicing. Otherwise let's take it so seriously.

I support the owner of the settlement and I am really happy with the statement of *Mheshimiwa Sudi*. Let's wake up so that at least we are sure that what our people are getting is rightly due to them.

Mr. Speaker: I have seen Hon. Ipara wants to make a few comments about the same but before I allow him to do that, Hon. Waiti, you are a professional surveyor. Suppose tomorrow you find Hon. Chikati is also having the tape measure masquerading as a surveyor. I am very sure you will not be comfortable with that. So what is happening is very interesting Honorable members.

Imagine the Health I department saying it can't verify this person's qualifications. Honestly, I thought when you are being employed as a nurse, you are supposed to get cross-checked. Did you graduate? Do you have licenses from the Nursing Council? So I think Hon. Waiti and your team, you need to stop that man from walking around and collecting money from our people.

Otherwise, you end up seeing Hon. Chikati being a nurse tomorrow.

(Laughter)

And specifically in female Wards.

(Laughter)

Hon. Ipara,

Hon. Johnston Ipara: Hon. Speaker, it's like just you have read my mind. First of all, let me start by thanking Hon. Charles Nangulu for coming up with this serious question. I was wondering when the responder was saying that Namaswa is an unknown person in the department and in the county. Seriously! Anybody who practices herbal must be from the word go be registered by the private health practitioners. Was he registered? If I was in that committee, the first thing I could have gone for is for the certificate of registration.

Number two, the products that this person handles, they must be approved by Pharmacy and Poisons Board. Does he have that certificate listing the products that he is allowed to move with across the county and across the country? If they are not there, the third step that they could have taken is to write a wind-up and a closure of any activity by Namaswa within the county, where we have powers and authority. I think somebody is sleeping somewhere.

As the Honourable Majority is saying, let's wake up because we are dealing with life and death...

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Mr. Speaker: I will allow Hon. Anthony to say some remarks but the department you ought to move quickly to stop that man from operating. Hon. Luseneka, can you make some brief remarks then we will move forward.

Hon. Anthony Luseneka: Thank you, Hon. Speaker. I also want to appreciate owner of the statements. I was here when Namaswa was being interrogated by the department and what he said is that he doesn't have any medical training. He just has a Form IV certificate and we were wondering, if he just has a Form IV certificate, how come he was practicing as a doctor? So as a House I think this one we can overstep the mandate of the committee and take it up as a House so that we serve the people of Bungoma, because they had an opportunity to find out, but I think along the way, it is beyond them as we speak because so many people have been affected.

My people from my Ward have sold land and other properties to seek medical treatment from that Namaswa guy. So for us to serve our people, let's just take it up as a House and interrogate this guy and find out his intentions. So I just want to urge this House to take it up so that we find a solution to it.

Mr. Speaker: Thank you, Hon. Caleb.

Hon. Caleb Wanjala: Thank you, Hon. Speaker. I also join my colleagues to appreciate the owner of the question Hon. Charles Nangulu. This question is coming in timely so that we can really help our people who have been under the masses of these quack doctors.

However, my question is that even as we question Namaswa, has the health committee done research on those people who are treated by this guy? How many died? How many were healed? Or how many... Because there are some of our honourable members here. Some of them have even their relatives who are under the dose of Namaswa. Their relatives were put on a dose and from their testimonies, some say that those people who were sick they were healed.

I think for us as a House we should put a lot of effort on the registration. That somebody must be under a body somewhere because even if... you know even the night runners they have their own organization. Yes, they do.

(Loud consultations)

Mr. Speaker: Hon. Caleb, you know you are a Bishop.

Hon. Caleb Wanjala: Yeah but...

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Mr. Speaker: And you are telling us that basically the night runners also have a body.

(Loud Consultations)

Hon. Caleb Wanjala: Hon. Speaker, it is...

Mr. Speaker: Unless you declare that basically you are a senior member, we will appreciate.

(Applause)

Hon. Caleb Wanjala: Hon. Speaker, if you go on YouTube there was a guy from Kisumu he was even interviewed on CNN and they have begun their own organization...

Mr. Speaker: They were seeking registration even we have one, I have been watching from Kaloleni, they are saying that they need to have the raised lights switch off, so that they can be able to run around at night. So like if you a member, you can declare there is no problem with that Hon. Caleb

Hon. Caleb Wanjala: Hon. Speaker, I am not a member but I was just trying say that if night runners can wish to be registered, it is high time this County come up with plans on how we can identify all herbalists and register them so that we can enhance our own source revenue.

As Hon. Wambulwa said that Namaswa appeared before the Committee he felt sick, let me believe that it was not the advice of his cousin Hon....

(Laughter)

Lastly, there was an incident that happened last Saturday. They even invited the Chairman for Budget Committee at the Mushroom Hotel and the chairman failed to go there and designated me to go only to realize that it is the same quack Doctors who came in purporting that they are going to help our people.

We had to call the police and they were apprehended. So it not only Namaswa, there are so many things going on around this County. We need to widen our scope to even in churches, we have fake prophets all over and it is high time as a County we come up with laws that can curb this because our people are being fleeced.

Otherwise I appreciate Hon. Nangulu.

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Mr. Speaker: Thank you, Hon Caleb. Members, be very careful with that association of night runners. Hon. Meshack,

Hon. Meshack Simiyu: Asante Mheshimiwa Spika kwa kunipa nafasi pia. Nataka nishukuru Mheshimiwa Nangulu Kwa hoja ambayo tunaongelea leo. Wenzangu wameongea lakini tulikuwa na hii *media* inaitwa Sulwe, walikuwa wanatangaza kila siku, sasa najiuliza na mimi pia nikienda kwa Sulwe leo niseme kwamba mimi ni *Advocate* mahali fulani ama mimi ni Mheshimiwa na saa ingine sijakuwa Mheshimiwa hata pia hao watu wa Sulwe wangeuliza, ya kwamba wewe unajiita daktari uko na barua, ulisoma wapi? hiyo mambo yote media ilikuwa inatangaza kila wakati sasa pia Sulwe inatangaza pia kitu not approved ya kwamba wewe umefanya hii kazi na pia hujafanya, so lazima pia wajuwe ya kwamba mtu akienda kwa media lazima wamuulize maswali ndipo mambo yake itangazwe

Mr. Speaker: Honourable Members, I think we allow the committee to work but if it does not move quickly then this entire House will converge and invite the relevant people especially Director of Health and the Chief Officer who ought to know who is qualified to practice as a Medical Officer in this County. Even the licensing department; how do you allow someone to masquerade and collect money from people without having a license? So I think Hon. Waiti and your team, we give you two weeks if you don't deliver then we will take over and have those people here to tell us the true story.

Next item,

RESPONSE ON MISMANAGEMENT ON SIBUMBA-KIKAI AND MENGWA COFFEE FACTORIES IN NAMWELA WARD

Mr. Speaker: Yes, Hon. Benard Kikechi

Hon. Benard Kikechi: Thank you, Honourable Speaker. I'm on my feet to respond on the statement raised by Hon. Charles Nangulu on the mismanagement on Sibumba-Kikai and Mengwa coffee factories in Namwela Ward. On behalf of the Committee of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development...

Mr. Speaker: I always try to confirm who has signed the report, The report that we have been dealing with is the one for Health which was signed by Hon. Waiti, look at the report of Health let us be able to clarify,

Hon. Kikechi that conduct is unparliamentarily,

Hon. Waiti, confirm the statement you are reading, the one for Health.

Hon. Wafula Waiti: Thank you, Honourable Speaker, I was asked.

Mr. Speaker: The question is very clear, who signed?

Hon. Wafula Waiti: I signed for Honourable Chair...

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Mr. Speaker: I have checked the signature on the report on Health and Agriculture; it is by the same person. When you sign for yourself, you didn't sign for the chair.

Hon. Wafula Waiti: Honourable Speaker, I apologize for that but I was asked to sign on his behalf.

Mr. Speaker: When you sign for him then it must be indicated that you sign for the chair but in this case you signed as the owner of the report.

Hon. Wafula Waiti: Thank you for correction,

Mr. Speaker: Next time I think such mistakes should be avoided. Hon. Kikechi, you can now proceed because now the report you are reading is basically for Hon. Waiti.

Hon. Benard Kikechi: Thank you, Honourable Speaker...

Mr. Speaker: Yes what is the problem Honourable....

Hon. Aggrey Mulongo: Is Mheshimiwa Waiti a member of Health Committee before he signed for that? Is he a member, if he is a member it is okay.

(Laughter)

Mr. Speaker: Hon. Kikechi, proceed,

(Loud consultations)

Hon. Benard Kikechi: Thank you, Honourable Speaker...

Mr. Speaker: I overheard a Member saying that age is a bad thing, who is complaining, Hon. Metrine, you are saying that he is very old, has he complained? Proceed, Hon. Kikechi

Hon. Benard Kikechi: Thank you, Honourable Speaker. Pursuant to the provisions of Standing order 54(a) of the County Assembly of Bungoma Standing Orders, the Committee of Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development hereby submits its report on the statement sought by Hon. Charles Nangulu regarding the mismanagement of Sibumba- Kikai and many coffee factories in Namwela Ward.

The committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development requested for a response to the statement sought and invited the department to a consultative meeting vide letter ref no. CAB/CEC/2/ VOL.3/34 dated 8th August 2025.

The department submitted its initial report on 9th August 2025. Additional clarifications and supporting documents were provided on 18th August 2025 through the Office of the Clerk of the County Assembly after which the department appeared before the committee on 11th September 2025 to respond to issues arising from their submission.

The owner of the statement and the Committee was satisfied with the response provided by the management of Mengwa Coffee Factory. However, the owner of the statement expressed dissatisfaction with the responses given by the department and management as per the committees of Sibumba and Kikai Coffee Factories. This prompted the committee to invite the following to a consultative meeting.

1. The Department.
2. Former and current co-operative officers (Sirisia Sub County)

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3. Former and current management and supervisory committees of Sibumba and Kikai coffee factories.

4. A representative group of farmers from the affected factories.

A consultative meeting was held on 13th November 2025 at 9:00a.m within the County Assembly precincts to address the raised concerns.

These were the committee observations;

1. Mismanagement of Farmer’s Resources and Funds

Evidence presented indicated significant mismanagement of financial resources including questionable utilization of factory revenue and loans. Moreover, there are allegations of corruption where several farmers sighted corruption within the Factory management as a persistent challenge contributing to low payments.

2. Leadership Wrangles

Persistent conflict between farmer’s management and supervisory committees of the factories had adversely affected operations and service delivery.

3. Lack of Proper Handover between Successive Committees.

Transitions from former to current management and supervisory committees were poorly done leading to loss of institutional memory and accountability gaps.

4. Inadequate Supervision by Cooperative Officers

Cooperative officers failed to provide sufficient supervision by the cooperative officers enabling mismanagement and irregularities to persist.

5. Low Payment to Farmers

Farmers were receiving low returns for their produce attributed to outstanding loans with unclear utilization.

6. Poor Quality/Low Grade Coffee

Sell of cherry to informal agents cross boarder traders into Uganda

7. Incomplete Farmers Records

Many farmers’ details including identification numbers and phone contacts were missing undermining transparency and traceability.

8. Approval of Loans Without Clear Utilization and Repayment Plans.

The committee found that loans were procured without proper planning leading to embezzlement misuse of funds and long standing debts which affect the factory operations on farmer’s payments.

9. Lack of Capacity Building for Farmers and Factory Management Committees.

Most farmers had not received sufficient training and recommended agro- economic practices for coffee production on the standards required to achieve high coffee yield, likewise the

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management and supervisory committees demonstrated significant gaps in their knowledge of cooperative governance, financial stewardship and quality control.

The committee notes that the issues surrounding Sibumba and Kikai coffee factories are deep rooted and relate to governance failures, poor financial management, lack of supervision by cooperative officers and structural weaknesses in Cooperative operations.

These dynamic challenges have adversely affected farmer's income and eroded confidence in cooperative institutions. Despite the committees' engagement with the department, farmer's management and supervisory committees for Sibumba and Kikai factories and additional clarification sought by the owner of the statement remained dissatisfied with the response provided.

The committee therefore recommends that a comprehensive audit be undertaken by an external auditor to ascertain with clarity and objectivity the root causes of the challenges affecting the management and operations in Sibumba and kikai coffee factories.

The committee further directs the department of Cooperative Development to ensure full implementation of these recommendations and to submit the resulting audit report to the County assembly within 60 days from the day of which this report is considered by the House. Report signed by the Hon. Wafula Waiti Chairperson the Committee on Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development.

Mr. Speaker: Yes Hon. Charles Nangulu you proceed

Hon. Charles Nangulu: Thank you, Honourable Speaker. I really appreciate the committee for the good work done and allowing me sit into their sittings as a committee when they were doing their report. When we interrogated board members from all cooperative societies, I was present and indeed most of the things that they mentioned here is right and conclusively as you can see I am not satisfied with the responses as provided and the committee has given 60 days that we can have proper audit so that our farmers can have value for their crops which are mentioned here.

As you can also notice why these cooperatives are suffering is because of our cooperative officers, for instance we have Mr. Nganga who is a cooperative officer in charge of Lwandanyi, Kulisiru and Namwela. The Cooperative Officer has failed to provide supervision, this particular officer is paid, he is a member of the executive and his work is actually to supervise all the societies.

Again, there is the approval of loans without clear payment plans as they were interrogated in these particular board members, it happened that the same cooperative officer was giving approval without having board members allowing them having the loans done.

Lack of capacity building for the farmers, this indeed is supposed to be done by the cooperative officer and at that level it allows me to wonder how qualified the cooperative officer is and you can allow me as they do their report also lets have the qualifications of this particular officer whether he is qualified or whether he is not qualified because any cooperative officer trained to do such work and he is the one as you can see making all this mess. Farmers expect a lot

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from the cooperative office and yet the officer attached to this sub county is misleading the farmers by giving out wrong information.

As a House, we request that we get the credentials of this particular officer, so that we know maybe what could be the problem of the societies in Sirisia Sub County.

As it has been said, I am not satisfied with the report as we wait for the 60 days then we can see the outcome of the report.

Mr. Speaker: Hon. Joseph Nyongesa,

Hon. Joseph Nyongesa: Thank you, Mr. Speaker. We appreciate the owner of the statement because actually we had a statement from Hon. Chemion concerning his coffee factories and now we are having that one from Namwela and you know we have factories across the County. The only thing touching us is coffee farming which we ought to take it seriously and ensure that actually we have to change our County in terms of economic and employment issues.

I just want to remind members that when we were almost vetting the Chief Officer in charge of Cooperatives, we had a lot of rumours that actually this guy has done a lot in Kakamega County. We had a lot of praises but personally I don't know when we shall verify him that actually he is willing to work for the people of Bungoma.

(Applause)

Those praises that I was hearing and what I am seeing are two different things. So I don't know whether when he came to Bungoma he relaxed or what. We are having our Liaison officers here, kindly was this the man people were talking about or he was a duplicate? If he cannot improve these factories then why

Mr. Speaker: From the recommendations given by the committee, Hon. Nangulu you have heard and as well put by the Leader of Majority, so I think the concerned Chief Officer and the Director Co-operatives must do something about it or else they will end up coming to answer those queries, and Chair Sector committee, you have heard what the Leader of Majority has said, luckily I was the Chair during that approval and some of you unleashed some abnormal praises which are on record, that he had done wonders in Likuyani before he came to Bungoma. I think you have seen the reality and I hope Liaison Officers are hearing from the gallery.

Next item,

MOTION

REPORT OF THE SECTORAL COMMITTEE ON TOURISM, ENVIRONMENT WATER AND NATURAL RESOURCES ON THE FINANCIAL STATEMENTS ON THE PERIOD ENDED 30TH JUNE 2025

Mr. Speaker: Yes, that is the report on Tourism...

Hon. Martin Chemorion: Thank you, Honourable Speaker. Maybe you can confirm the membership..

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Mr. Speaker: We must confirm of course, can they be upstanding, these one's still I will give them a leeway because PAIC and Choir is out.

(Applause)

Yes, I will allow them to proceed, proceed Hon. Chemion

Hon. Martin Chemorion: Thank you, Honourable Speaker. In addition to that this is a committee that produces *Bwana Harusi* three of them actually.

Mr. Speaker: Hon. Chemorion

Hon. Martin Chemorion: Thank you, Honourable Speaker, for letting me move this motion...

Preface

The financial statements for the Financial Year 2024/2025 for the period ended 30th June, 2025 were tabled on 9th September, 2025 and committed to all sector committees for interrogation and reporting back to this House. The committee interrogated the department of Tourism, Environment, Water and Natural Resources on 30th September, 2025 and hereby submits its report.

The report analyses the department's expenditure in the period under review as well as the budget absorption rate. It also gives the legal background and objectives that informed the committee to analyse the financial statements. Lastly, it contains observations and recommendations on the financial statements for the FY 2024/2025 for the period ended 30th June, 2025 with respect to the department of Tourism, Environment, Water and Natural Resources.

Mandate of the Committee

The Committee on Tourism, Environment, Water and Natural Resources is constituted under Standing Order 217 (1) of the County Assembly of Bungoma Standing Orders and whose mandate pursuant to Standing Order 217(5) shall be to -

- a) Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations, coordination, control and monitoring of budget;
- b) Consider quarterly reports of the assigned departments and report to the House within twenty-one (21) sitting days upon being laid;
- c) Study the programme and policy objectives of the effectiveness of the implementation;
- d) Study and review all county legislation referred to it;
- e) Study, access and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- f) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- g) To vet and report on all appointments where the constitution or any law requires the House to approve, except those under Standing Order 208 (Committee on Appointments); and
- h) Make reports and recommendations to the House as often as possible, including recommendation of the proposed legislation.

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Committee Membership

The Committee on Tourism, Environment, Water and Natural Resources comprises the following Members:

- | | |
|----------------------------|-------------------|
| 1. Hon. Edwin Opwora | -Chairperson |
| 2. Hon. Martin Chemorion | -Vice Chairperson |
| 3. Hon. Joseph Juma | -Member |
| 4. Hon. Vitalis Wangila | -Member |
| 5. Hon. Meshack Simiyu | -Member |
| 6. Hon. Busolo Sudi | -Member |
| 7. Hon. Anthony Luseneka | - Member |
| 8. Hon. Aggrey Mulongo | -Member |
| 9. Hon. Jerusa Aleu | -Member |
| 10. Hon. Metrine Nangalama | -Member |
| 11. Hon. Orize Kundu | -Member |
| 12. Hon. Grace Sundukwa | -Member |
| 13. Hon. Benjamin Otsiula | -Member |
| 14. Hon. George Kwemoi | -Member |
| 15. Hon. Benard Kikechi | -Member |

Fiscal and Legal Framework

The County Assembly discharges its oversight function on the executive through the Committee system. According to **Section 166 of the Public Finance Management Act, 2012**, an accounting Officer for a County Government entity shall prepare a report for each quarter of the financial year in respect of the entity. Further, the section requires the accounting officer of the County Government entity to ensure that the quarterly report;

- Contains information on the financial and non-financial performance of the entity, and
- Is in a form that complies with the standards prescribed and published by the Public Sector Accounting Standards Board.

Obligations of Accounting Officers

Section 149(1) of the PFM Act 2012, states that;

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*

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- *Effective, efficient, economical and transparent.*

Accounting officers will be accountable to County Assembly for;

- *Ensuring the most effective means of achieving desired programme outcomes are used.*
- *Maintaining effective systems of internal control and the measures taken to ensure that they are effective.*
- *Measures taken to prepare the financial reports that reflect a true and fair view of the financial position of the department*

Terms of Reference

In processing the financial statements for the period ended 30th June, 2025 the committee based on the following:

- i. Revenue realized by the department in the period under review (Exchequer, Local revenue and grants)
- ii. Report on grants released and expenditures in FY 2024/2025
- iii. Detailed personnel expenditure of the P&P and contractual staff in the period under review.
- iv. Status of on-going projects/ flagship projects
- v. Status of the implementation of the procurement plan FY 2024/2025
- vi. Report on the pending bills settled in the period under review and status of the pending bills outstanding
- vii. A status report on the outstanding imprest, proof of surrender of imprest in the period.
- viii. Project implementation status as at 30th June 2025
- ix. Stalled projects

Acknowledgement

Allow me to express, on behalf of the Sectoral Committee on Tourism, Environment, Water and Natural Resources, my sincere appreciation to the Office of the Speaker and the Office of the Clerk of the County Assembly for the invaluable logistical and administrative support extended to the Committee throughout the execution of its mandate.

I also wish to commend the Honourable Members of the Committee for their unwavering commitment, diligence and efforts in the consideration and examination of the Financial Statements for the Financial Year 2024/2025, for the period ended 30th June, 2025.

It is therefore my honour and privilege on behalf of the Sectoral Committee on Tourism, Environment, Water and Natural Resources to table this Report before this Honourable House for consideration, deliberation and adoption.

Report signed by Hon. Edwin Opwora, Chairperson Committee on Tourism, Environment, Water and Natural Resources

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DEPARTMENTAL EXPENDITURE

Tourism and Environment

The department had approved 1st Supplementary budget allocation of Kshs.1,039,185,980 comprising Kshs.179,913,094 recurrent and Kshs.859,272,886 development.

The department had a target of local revenue of Kshs. 25,510,264 as broken down below;

- Conservancy fees kshs.18,551,802
- Noise Emission permit kshs.2,273,388
- Quarrying and Royalties kshs.4,785,074

During interrogation, the department submitted that it only collects from Noise emission permits and added that Conservancy fees and Quarrying and Royalties are collected by the department of Finance and Economic Planning.

In addition, the department cited several operational constraints that adversely affected its revenue collection performance including; understaffing, lack of vehicles to facilitate field operations and inspections; Poor interdepartmental coordination between the Department and the Finance and Economic Planning Department and lack of gadgets to measure noise pollution which hindered the department from meeting its target on Noise emission permits.

Grants in the department

Korea International Cooperation Agency (KOICA)

KOICA is a development program in the department of Water and Natural Resources. The department submitted that the anticipated KOICA grant amounting to Kshs. 500,000,000 was not disbursed during the period under review.

Climate Change -Financing Locally-Led Climate Action (FLLOCA)

The Financing Locally-Led Climate Action is a 5-year program in Kenya, supported by the World Bank and implemented by the National Treasury's Program Implementation Unit together with County Governments through their Climate Change Units. In Bungoma County, FLLOCA is tied strongly to the Participatory Climate Change Risk Assessment (PCRA) to identify hazards, impacts, vulnerabilities and community priorities.

The Climate change program had an allocation of Kshs. 538,096,118. The department submitted that the expenditure was Kshs. 220,546,037.

Climate Change Co-funding

The Climate Change Co-Funding is a counterpart funding from the County Government of Bungoma. It had an allocation of Kshs. 78,506,139 .The department submitted that the expenditure was Kshs. 40,000,000 leaving a balance of Kshs.38, 506,139.

Tourism and Environment (Recurrent)

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The department had an approved **recurrent** allocation of Kshs. 179,913,094 the department utilized Kshs. 160,677,906 representing 89%.

- Basic salary had approved allocation of Kshs. 42,182,723 the department utilized Kshs. 39,599,122 representing 94%.
- Employer Contribution to Staff Pensions Scheme had approved allocation of Kshs. 2,998,721 the department utilized Kshs. 2,998,721 representing 100%

No.	Month	Expenditure
1.	July,2024	4,308,634.85
2	August, 2024	3,672,481.70
3	September,2024	3,502,898.10
4	October,2024	3,373,753.10
5	November,2024	3,373,753.10
6	December,2024	4,635,587.63
7	January,2025	3,478,494.18
8	February,2025	3,525,689.08
9	March,2025	3,474,314.08
10	April,2025	3,518,768.95
11	May,2025	3,521,386.74
12	June,2025	3,486,864.70
	Total	43,872,626.21

- Communication Supplies and Services had approved allocation Of Kshs. 36,800 the department utilized 0%.
- Domestic Travel and Subsistence and Other Transportation Costs had approved allocation of Kshs. 1,280,106 the department utilized Kshs. 77,200 representing 6%.
- Printing, Advertising and Information Supplies and Services had approved allocation of Kshs. 421,142 the department utilized 0%.

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- Hospitality Supplies and Services had approved allocation of Kshs. 1,400,000 the department utilized Kshs. 424,460 representing 30%.
- Office and General Supplies and Services had approved allocation of Kshs. 457,414 the department utilized 0%.
- Fuel Oil and Lubricants had approved allocation of Kshs. 500,000 the department utilized Kshs. 500,000 representing 100%.
- Routine Maintenance - Vehicles and Other Transport Equipment had approved allocation of Kshs. 500,000 the department utilized Kshs. 392,000 representing 78%.
- Routine Maintenance – assets had approved allocation of Kshs. 120,000 the department utilized 0%.
- Other operating expenses (garbage) had approved allocation of Kshs. 96,484,988 the department utilized Kshs. 96,484,988 representing 100%
- Other Capital Grants and Transfer (FLLOCA) counterpart funding had approved allocation of Kshs. 33,000,000 the department utilized Kshs. 20,201,415 representing 61%.

Tourism and Environment (Development)

The department had an approved development allocation of Kshs. 856,173,109. The department utilized Kshs. 459,953,987 representing 54%.

- Other Capital Grants and Transfer (Climate change co-funding) had approved allocation of Kshs. 78,506,139. The department utilized Kshs. 40,000,000.

During the Interrogation the department submitted that the following programs were implemented;

- Augmentation of water supply and protection of spring catchment area in Bungoma Township
- Upgrading of Biliso borehole in South Bukusu ward
- Upgrading of Bwaliro and improvement of Namatotoa water projects in Khasoko Ward
- Proposed construction and installation of dairy zero grazing units with biogas in Ndivisi, Mihuu, Maraka and Namwela wards
- Proposed construction and installation of dairy zero grazing units with biogas in Tuuti Marakaru, East Sangalo, Bukembe West, West Bukusu wards
- Proposed construction and installation of dairy zero grazing units with biogas in Soysambu-Mitua, Kibingei, Kimilili and Naitiri wards
- Proposed construction of bee hives housing (apiary structure) (Cheptais, Namwela, Elgon, West Bukusu and Kaptama Wards)
- Other Capital Grants and Transfer (Climate change grant) had approved allocation of Kshs. 538,096,118 the department utilized Kshs. 220,546,037.

During Interrogation the department submitted it utilized Kshs.270, 563, 425.55. The list of programs implemented across the County is annexed.

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- Other Infrastructure and Civil Works (Garbage collection) had approved allocation of kshs.239, 570,852 the department utilized kshs.239, 407,950 representing 100% absorption.

MARKETS/TOWNS UNDERGOING GARBAGE COLLECTION TRANSPORTATION DISPOSAL AND DUMPSITE MANAGEMENT SERVICES

Bungoma, Webuye, Kimilili, Chwele, Kamukuywa, Misikhu, Lugulu, Kapsokwony, Mayanja, Kanduyi, Lwakhakha, Myanga, Bukembe, Malakisi, Mbakalo, Brigadier, Sirisia, Dorofu, Bokoli, Kapkateny, Kimaeti,	Bulondo, Chebukwa, Kisiwa, Machakha, Sirisia-Bokoli, Sitikho, Makhese, Miluku, Malinda, Kitabisi, Bitobo, Musakasa, Buyofu, Makhonge, Maeni, Matili, Mukuyuni, Wabukhonyi, Lukhuna, Ambichi, Maliki, Huruma, Chepyuk, Embakasi, Kibuk/Kimobo, Melon, Chepkube Corner, Shiundu,	Cheptais, Mayanja-Kibuke, Kaptama, Matisi, Nandolia/Nzoia, Kibabii, Sikata, Lwandanyi, Mechimeru, Naitiri, Sang`Alo, Bumula, Mateka, Nalondo, Kuywa, Ndivisi, Makunga, Tongaren, Soysambu, Chesamisi, Khachonge, Namorio, Kipsigon, Lukusi, Nasusi, Barikiwa,	Ekitale, Ndengelwa, Kuywa(Sitikho), Netima, Bukananachi, Mabanga, Sichei, Kimabole, Nasyanda, Chebukwabi, Kimwanga, Muanda, Mulatiwa, Sikusi, Kabula, Namwela, Ndalua, Wamono, Tulienge And Dumpsite MANAGEMENT
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WATER AND NATURAL RESOURCES

The department had an approved 1st Supplementary budget of Kshs. 768,963,874 comprising of Kshs. 79,288,812 recurrent and Kshs. 689,675,062 development.

Water and Natural resources (Recurrent)

The department had an approved **recurrent** allocation of Kshs. 79,288,812 the department utilized Kshs. 67,458,032 representing 85%.

- Basic Salaries - Permanent Employees had approved allocation of Kshs. 37,458,032 the department utilized Kshs. 36,263,095 representing 96%
- Basic Wages - Temporary Employees had approved allocation of Kshs. 2,699,520 the department utilized Kshs. 2,699,520 representing 100%
- Employer Contribution to Staff Pensions Scheme had approved allocation of Kshs. 4,247,085 the department utilized Kshs. 4,040,001 representing 95%

No.	Month	Expenditure
1.	July,2024	3,531,344
2	August, 2024	3,572,616
3	September,2024	4,000,556

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4	October,2024	3,572,616
5	November,2024	3,575,742
6	December,2024	3,575,742
7	January,2025	3,558,335
8	February,2025	4,578,499
9	March,2025	3,154,701
10	April,2025	3,357,885
11	May,2025	3,381,635
12	June,2025	3,380,163
	Total	43,239,838

- Utilities Supplies and Services had approved allocation of Kshs. 45,000 the department utilized Kshs. 1,626 representing 4%.
During interrogation the department submitted that the low absorption is due to the fact that the department shares offices with Lake victoria water projects and hence utilities bill are always paid by them. The department only paid electricity for Mt. Elgon water office.
- Communication Supplies and Services had approved allocation of Kshs. 640,000 the department utilized 0%.
- Domestic Travel and Subsistence, and Other Transportation Costs had approved allocation of Kshs. 2,237,600 the department utilized Kshs. 1,268,650 representing 57%.
- Printing, Advertising and Information Supplies and Services had approved allocation of kshs.536,211 the department utilized Kshs.91,640 representing 17%
- Hospitality Supplies and Services had approved allocation of Kshs.1,100,000 the department utilized kshs.300,000 representing 27%
- Plant Insurance had approved allocation of Kshs.1,400,000 the department utilized kshs.1,396,331 representing 100%
- Office and General Supplies and Services had approved allocation of Kshs.542,240 the department utilizes Kshs.30,000 representing 6%
- Fuel Oil and Lubricants had approved allocation of Kshs. 6,000,000 the department utilized Kshs. 6,000,000 representing 100%
- Other Operating Expenses had approved allocation of Kshs. 120,000 the department utilized Kshs. 71,200 representing 59%
- Routine Maintenance - Vehicles and Other Transport Equipment had approved allocation of kshs.1,500,000 the department utilized Kshs. 1,348,109 representing 90%
- Routine Maintenance - Other Assets had approved allocation of Kshs.300,000 the department utilized Kshs. 40,000 representing 13%
- Prefeasibility and appraisal had approved allocation of Kshs. 20,000,000 the department utilized kshs.13, 908,610 representing 70%.

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During interrogation, the department submitted that the following programmes totalling to Kshs.12, 758,516 were implemented;

- Saharry logistic -maintenance of KOICA access road Kshs. 8,494,564.00
- Panworld logistic - Motor vehicle taxes Kshs. 1,631,302.00
- Kennedy Wamalwa- pre feasibility and survey for last mile connectivity 1,646,680.00
- Allan Mulongo-Design and BOQ for last mile connectivity Kshs.985, 970.00.

Water and Natural Resources (Development)

The department had approved **development** allocation of Kshs. 692,066,191 the department utilized Kshs. 158,347,080 representing 23% absorption rate.

- Purchase of Workshop Tools, Spares and Small Equipment (rig operation/borehole development) had approved allocation of Kshs. 28,071,500 the department utilized Kshs. 20,711,696 representing 74%.

The Department submitted that it had planned to implement a total of twenty two (22) borehole projects. However, due to various operational and logistical constraints, only seventeen (17) boreholes were successfully developed by the end of the financial year. The Department further submitted that the development of the remaining five (5) boreholes has been carried forward and is scheduled for implementation in the current financial year. The identified sites for these pending boreholes are as follows:

- Hesborn Mulam Kadima Land in Khasoko Ward
 - Mukuyuni Primary School in Bumula Ward
 - Tulienge ACK Secondary School in Lwandanyi Ward
 - Nandorobo Primary School in Mbakalo Ward
 - Chemekel Primary School in Chesikaki Ward.
-
- Other Capital Grants and Transfers (KOICA) had approved allocation of Kshs. 500,000,000 the department utilized 0%.
 - Other Infrastructure and Civil Works ward based projects) had approved allocation of Kshs. 120,637,148 the department utilized Kshs.99,592,562 representing 83%

Accounts receivables (Outstanding imprests)

The department did not have an outstanding imprest in the period under review.

Accounts payables (pending bills)

The approved allocation towards supplier credit was Kshs. 44,066,199 under development. The department utilized Kshs. 38,042,822 representing 86% absorption.

The accounts payables for the department are Kshs. 122, 500,303. Broken down as follows;

- The development accounts payables for the department is Kshs. 118,205,828.
- The recurrent accounts payables for the department are Kshs. 4,294,475.

Report on settlement of Pending Bills as at 30th June, 2025 is annexed

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COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

COMMITTEE OBSERVATIONS

The committee made the following observations;

1. The Department of Tourism and Environment recorded development budget absorption rate of 54% and recurrent absorption of 89%. The Committee notes that certain critical budget lines; Communication Supplies, Office Supplies, Routine Asset Maintenance and Printing Services recorded 0% utilization.
2. The Department of Water and Natural Resources recorded a low development budget absorption rate of 23%, which comprised 83% absorption rate for ward and 0% absorption for KOICA funded projects. The department did not provide a justifiable explanation for non-release of KOICA funds.
3. The Department cited several constraints affecting revenue collection including inadequate staffing, lack of operational vehicles, poor of coordination with the department of Finance and Economic Planning department and the absence of noise monitoring equipment, all of which hindered effective enforcement efforts.
4. The department has a cumulative accounts payables amounting to Kshs. 122,500,303, of which Kshs. 118,205,828 relates to development and Kshs. 4,294,475 to recurrent expenditures.
5. There are notable inconsistencies in the reporting of expenditures between the County Treasury and the department. For instance, under the Prefeasibility and Appraisal vote, the approved allocation was Kshs. 20,000,000. The County Treasury reported an expenditure of Kshs. 13,908,610, while the department reported a lower expenditure of Kshs. 12,758,516. Similarly, for the Climate Change Grant, the approved allocation was Kshs. 538,096,118. The County Treasury reported an expenditure of Kshs. 220,546,037, whereas the department submitted that it had utilized Kshs. 270,563,425.55. These discrepancies raise concerns over the accuracy and consistency of financial reporting.

COMMITTEE RECOMMENDATIONS

The following were the recommendations made by the committee:

1. **THAT**, the Department should strengthen its planning and procurement processes to ensure the timely implementation of development projects. Furthermore, unutilized development funds should be proposed for reallocation in the First Supplementary Budget for FY 2025/2026, with a clear commitment by the Department to fully implement all intended programmes within the financial year.
2. **THAT**, the Committee recommends that the Department of Water and Natural Resources actively engage with development partners, including KOICA, to monitor the status of pledged funds, understand disbursement timelines, and comply with any prerequisites or

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reporting requirements necessary for release. In cases where funds are not disbursed, the Department should promptly seek clarification, document the reasons, and take appropriate corrective action. The department should submit a report on status of KOICA Funds and the steps it has taken to this Committee with 30 days after adoption of this report.

3. **THAT**, the Committee recommends a comprehensive review of the County's revenue collection framework with the aim of strengthening collaboration between the department of Finance and the respective implementing departments. The revised framework should outline clear roles, coordination mechanisms, and accountability measures to improve revenue performance. A detailed report on the reviewed framework should be submitted to the Committee within 60 days of the adoption of this report.
4. **THAT**, the Department should prioritize proposing allocating funds towards the settlement of outstanding accounts payables amounting to Kshs. 122,500,303, in order to avoid potential legal and financial implications. This is in line with Section 94(i) of the Public Finance Management Act, 2012, which states that the failure by a public entity to make payments as and when they fall due may constitute a material breach of legal and financial obligations established under the law.
5. **THAT**, the Committee recommends that the department, in collaboration with the respective County Treasury, undertake a joint reconciliation of all expenditure records related to the Prefeasibility and Appraisal vote and the Climate Change Grant to resolve the identified discrepancies in reported figures and ensure consistency in financial reporting going forward. A comprehensive reconciliation report clearly detailing the verified expenditures, reasons for the discrepancies, and measures put in place to prevent recurrence be submitted to the Committee within 30 days of the adoption of this report.

Adoption Schedule

We the undersigned members affix our signatures adopting this report with the contents signed by all members of the committee.

Annexures

1. Report on the status of Pending Bills settled as at 30th June 2025
2. Project Implementation Status as at 30th June 2025.

May I invite my seconder Hon. Sudi Busolo to second the motion!

Mr. Speaker: Thank you, Hon. Martin. Hon Sudi Kalasinga, proceed!

Hon. Isaiah Sudi: Thank you, Hon. Speaker for the opportunity. First of all, I want to thank the mover of the motion Hon. Chemorion for having done it very well. On behalf of my committee of Tourism, Environment, Water and Natural Resources, I second the report.

Mr. Speaker: Hon Sudi, are you done with seconding?

Hon. Isaiah Sudi: Yes, I am done with seconding

Mr. Speaker: Let me now propose a motion for debate.

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(Question Proposed)

It appears there are no contributors on the same. That the motion is self-explanatory to the Honorable members as moved and seconded by Hon. Martin Chemorion and Sudi Busolo respectively.

Allow me proceed and be able to put a question to the said motion.

(Question put and agreed to)

The ayes have it.

(Applause)

The committee report, its observations and recommendations are hereby adopted by the House accordingly.

REPORT OF THE SECTORIAL COMMITTEE ON LANDS, URBAN, PHYSICAL PLANNING AND HOUSING ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2025 FOR THE DEPARTMENT OF LANDS, URBAN, PHYSICAL PLANNING, HOUSING AND MUNICIPALITIES

Mr. Speaker: Yes, can I have the members of this committee be upstanding just to confirm! We have Hon. Orize, Ipara, Apiyo, Kirui, Mulongo, Metrine, Linda Kharakha, Metrine Nangalama, Opwora, Wafula Waiti, Joan Kiron'g, George Makari, Cornelius Makhanu, Jeremiah Kuloba and Polycarp Kimeta.

I am trying to see these members who are here who are in choir. There is nobody in choir. That one I know.

(Loud Consultation)

Who is in choir? Nangalama was here.

(Loud Consultation)

You get hold of him! Some members have been ...from suspending some of those strict, now you are also shouting here again. On that basis because I am aware Makari has gone for a meeting of the CEC in Makueni, Opwora is away he wants to quit the club of the senior bachelors...

(Loud Consultation)

Hold on, proceed!

(Loud Consultation)

Hon. Johnston Ipara: Thank you, Hon. Speaker for that wisdom. The first page is the title, page 2 is the table of contents. I move to executive summary

EXECUTIVE SUMMARY

The committee conducted one on one interrogation on 26th September 2025 for the financial statements and report for financial year 2024/25 ending 30th June, 2025 to seek clarity on the revenues, expenditures and the rate of absorption of the approved budget for the department of Lands, Urban, Physical, Planning, Housing and Municipalities.

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

The report was subsequently tabled in this House and the Hon speaker directed that the report be committed to all sector committees for legislative processing and reporting.

The quarterly reports and financial statements presents budget execution status covering the period under review with comparative actual achievements and budget amounts for the previous financial year. Further, it contains the revenue performance both locally generated and an equitable share from the National Government.

Finally, the Committee has comprehensively considered the financial statements and reports for the period ended 30th June 2025 and hereby presents this report for consideration by this House.

It is my pleasant duty to present the report on the financial statements and report for the period ended 30th June 2025; in respect to the department of Lands, Urban Physical Planning, Housing and Municipalities.

With your permission allow me to leave page 4, 5 which involves the mandate and go to page 6 on the membership of the committee

THE MEMBERSHIP OF THE COMMITTEE

The current composition of the Committee on Lands, Urban, physical Planning and Housing is as follows:

1.	Hon. Johnston	Ipara	Chairperson
2.	Hon. Kundu	Orize	Vice/Chairperson
3.	Hon. Joan	Kiron'g'	Member
4.	Hon. Eunice	Kirui	Member
5.	Hon. George	Makari	Member
6.	Hon. Jeremiah	Kuloba	Member
7.	Hon. Mildred	Barasa	Member
8.	Hon. Edwin	Opwora	Member
10.	Hon. Metrine	Nangalama	Member
11.	Hon. Metrine	Wilson	Member
13.	Hon. Cornelius	Makhanu	Member
15.	Hon. Polycarp	Kimeta	Member

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

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also goes to all members of the Committee for dedicating their time to examine the Financial Statements and report of the department of Lands, Urban, physical Planning, Housing and Municipalities for the period ending 30th June 2025.

Hon. Speaker Sir. It is therefore my pleasant duty and privilege, on behalf of the Sectorial Committee on Lands, Urban, physical Planning and Housing, to table this report to the Assembly for consideration and adoption.

The report is signed by me Hon. Johnston Okasida Ipara, Chairperson Committee on Lands, Urban, Physical Planning and Housing.

LANDS URBAN AND PHYSICAL PLANNING

Annual Approved Budget

The department had an annual approved budget of Kshs. 141,240,117 comprising kshs.50, 478,612 as recurrent and Kshs. 90,761,504 development expenditure. The overall budget expenditure was Kshs. 92,949,340 indicating a 66% absorption.

Budget execution by classification

The recurrent budget with an allocation of Kshs. 50, 478,612 had an expenditure of Kshs. 41,509,704. This translates to a budget performance of 82%.

The expenditure on the votes was as follows;

- Human resource development and Management (Salaries) with an approved budget of kshs.34, 357,307 incurred an expenditure of Kshs. 32,321,505, indicating a 94% absorption. The Department submission was that the remaining 6% or Kshs. 2,035,802 included Kshs. 1,103,380 that was added during the 1st Supplementary budget and Kshs. 900,000 meant to pay the Valuer that was to be hired.
- Utility supplies and services with an allocation of Kshs. 120,000 had an expenditure of Kshs. 42,000 translating to 35% absorption.
- Communication Supplies and services utilized Kshs. 20,000 against the approved allocation of Kshs. 449,505 translating to 4% absorption. This relates to internet cost.
- Domestic Travel, Subsistence and Other costs with an allocation of Kshs. 3,498,100 had an expenditure of Kshs. 2,592,340 translating to an 74% absorption.
- Printing, advertising and Information Supplies had an allocation of Kshs. 501,495 without any expenditure indicated.
- Training Expenses Kshs. 253,635 from an allocation of Kshs. 400,000 (63%)
- Hospitality supplies Kshs. 1,637,330 from an allocation of Kshs. 2,064,140 (79%).
- Insurance costs had an allocation of Kshs. 539,000 with no absorption. The department explained that the nil absorption was occasioned by grounding of 4 of the five departmental vehicles. Nevertheless, repairs were made, procurement done but not paid for by the county treasury.
- Office and General Supplies and services utilized kshs.273, 090 against the approved allocation of Kshs. 546,250 translating to 50%.
- Fuel and Lubricants Kshs. 675,200 from an allocation of Kshs. 1,350,400 (50%).

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- Other operating expenses Kshs. 3,069,605 from an allocation of Kshs. 5,602,415 (55%).
- Routine Maintenance- Vehicle and other transport Kshs. 625,000 from an allocation of Kshs. 750,000 (83%)
- Routine Maintenance- Other Assets had an approved allocation of Kshs. 300,000 with zero absorption.

The department clarified that the zero utilization for most of the recurrent expenditures were occasioned by none payment by the county treasury despite the department doing the due diligence in preparation of the necessary documentation in time. Vouchers of none payment were shared with the committee.

The Development budget expenditure of Kshs. 51,439,636 which is 57% of the budget relate to the following votes;

1. Contracted Technical services had zero utilization against approved allocation of Kshs. 907,692. This was meant for Preparation of integrated physical development plan for Misikhu urban area.
2. Overhaul of other infrastructure and civil work had an allocation of Kshs. 2,400,000 and zero absorption. This was meant for Ndengelwa Auction ring. The Department submitted that they have paid the entire Kshs. 2,400,000.
3. Ward Based had an allocation of Kshs. 25,800,000 where 11,445,624 was utilized representing a 44% absorption. Submission from the Department reveal payment of Kshs. 10,100,000 towards purchase of lands in the following Wards;

WARD	PROJECT SPECIFICATION	AMOUNT PAID
ELGON	Purchase of 1 Acre land for Masindet E.C.D.E	1,450,000
KIMILILI	Purchase of 1 Acre for Paspalm ECDE	3,230,000
NAITIRI/KA BUYEFWE	Purchase of 1 ¼ Acres for Mitua E.C.D.E	1,570,000
TUUTI/MAR AKARU	Purchase of 1.9 Acres for a dispensary at Kimukung`i Village	1,900,000
	Purchase of 1 Acre for a dispensary at Namikelo Village	1,950,000
TOTAL		10,100,000

4. Pending bills utilized Kshs. 39,994,012 against the approved allocation of kshs. 61,653,813 translating to 65%. The Department submitted pending bills amounting to Kshs. 35,509,012 having been paid. Additionally, the submission included Kshs. 30,545,000 as pieces of land processed for payment but not paid and Kshs. 1,875,000 as payment for one piece of land paid for but money returned at the bank. Below is the breakdown;

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WARD	PROJECT SPECIFICATION	AMOUNT PAID
KAPTAMA	Purchase of 2 Acres land for Kapchebon V.T.C.	2,700,000
CHEPTAIS	Purchase of 1.76 Acre for Cheptais Market and Bus Terminus	11,672,000
BUMULA	Purchase of 1 Acre for Sifuniame E.C.D.E	700,000
	Purchase of 1 Acre for Malambisia E.C.D.E	1,200,000
	Purchase of ½ Acre for expansion of existing dispensary land	1,280,000
EAST SANG'ALO	Purchase of 1 Acre for Wacheka V.T.C.	1,380,000
MISIKHU	Expansion of Sibembe E.C.D.E	1,000,000
TONGAREN	Purchase of 1 Acre for Namakhele E.C.D.E.	1,380,000
KIMILILI	Purchase of 1 acre for Paspalm E.C.D.E	3,230,000
NAMWELA	Purchase of 2 acres for Namwela Market	2,500,000
KHASOKO	Purchase of 1 acre for Maraba dispensary	1,000,000
WEST BUKUSU	Purchase of 1/2 acre for Wamalicha dispensary	650,000
MAENI	Purchase of 1 acre for Nameme dispensary Not paid	840,000
	Purchase of 1 acre for Lukhuna dispensary	863,000
COUNTY	Preparation of Draft County Lands Policy	2,094,012
Elgon	Purchase of one acre for masindet dispensary	1450,000
Naitiri/kabuyeyewe	Purchase of 1 acre for construction of makhanga dispensary	1,280,000
	Purchase of 1 acre for construction of mitua ECDE	1,570,000
TOTAL		35,509,012

The pieces of land processed for payment but not paid include;

WARD	PROJECT NAME	AMOUNT TO BE PAID
BUKEMBE EAST	Purchase of 1 Acre land for Bunana E.C.D.E	3,100,00
	Purchase of 1 Acre land for Kongoli V.T.C	2,100,000
ELGON	Purchase of 8 Acres land for Kaberwa Tea factory	10,000,000
KAPTAMA	Purchase of 1 Acre land for Sukura E.C.D.E	1,150,000

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	Purchase of 1 Acre land for Kiptichor E.C.D.E	1,250,000
NAITIRI/KABU YEFWE	Purchase of 1 acre land for Siumbwa Dispensary	1,860,000
KAPKATENY	Purchase of 1 acre land for Land B market	2,050,000
TONGAREN	Purchase of 1 Acre for Binyenya E.C.D.E.	1,875,000
NDIVISI	Purchase of 1 acre for Masai E.C.D.E	1,100,000
MAENI	Purchase of 1 acre for Nameme dispensary	840,000
	Purchase of 1 acre for Namboani dispensary	950,000
	Purchase of 1 acre for Nasusi dispensary	870,000
TOWNSHIP	Purchase of 5 acres for Sinoko V.T.C.	6,500,000
GRAND TOTAL		30,545,000

Pieces of land paid for but money returned at the bank

Tongaren ward	Purchase of 1 acre for binyenya dispensary	1,875,000
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The department explained that though all the documents were prepared, the county treasury failed to pay for them. Evidence of returned vouchers was presented to the committee.

Outstanding Imprests

Outstanding imprests in the Department were 5 with a cumulative value of Kshs. 563,400. The Department submitted un-surrendered imprest to the tune of Kshs. 835,400. Additionally, from the Department's submission, one of the imprest appears to be office standing imprest of Kshs. 600,000 where the officer was issued Kshs. 300,000 in August, 2024 and without surrendering it so that it can be topped up, she was added a similar amount in January 2025 contrary to Regulation 93 of the PFM (County Governments) Regulations on management of standing imprest.

The department clarified that one of the imprests had been cleared but one was not paid for and the documents were retained at the treasury. The department presented documentation to support their submissions.

Trade Payables

Trade payables at the beginning of the financial year stood at Kshs. 149,007,862 (Kshs. 4,080,211 recurrent, Kshs. 144,927,651 development. During the period under review, Kshs. 41,408,232 (Kshs. 348,120 recurrent and Kshs. 41,060,112 development) was paid leaving a closing balance of Kshs. 107,599,630 (Kshs. 3,732,091 recurrent and Kshs. 103,867,539 development). The approved budget had an allocation of Kshs. 61,653,813 for Development pending Bills (Purchase of lands). Other than the land pending bills enumerated above, the following were paid.

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SUPPLIER	DESCRIPTION	Invoiced amount	paid	balance
Recurrent				
Makram Ltd	Supply and delivery of Tonners and cartridges	349,500	175,000	174,500
Cetritech Suppliers	Supply and delivery of Stationeries	196,200	98,120	98,080
Makram Ltd	Supply and delivery of a laptop	150,000	75,000	75,000
		695,700	348,120	
Development				
		Outstanding pending bill as at 30th June 2024	Amount paid	balance
Real Appraisal	Preparation of Valuation roll for Kimilili	1,752,000	1,571,684	180,316
Elena Consultants	Preparation of land use development plan for Myanga and Kamukuywa urban areas	6,486,000	3,243,000	3,243,000
Dataloop Ltd	Review of of land use development plan for Webuye	-	513,416	2,053,664
Elena Consultants	Preparation of land use development plan for Myanga and Kamukuywa urban areas		3,243,000	
			8,571,100	

Local revenue

The Department declared to have 11 revenue streams with the major ones being land rates and Plan approvals. With a target of Kshs. 204,371,753, the Department was able to collect only Kshs. 42,046,872. Land rates performed poorly with an actual of Kshs. 24,923,538 from a target of Kshs. 163,814,018 (15% performance).

The department decried that the set target of Kshs. 204,371,753 was done by the county treasury without their input; the land rates are collected by the treasury and the department only provides technical support.

HOUSING

Annual approved budget

The Directorate had an annual approved budget of kshs.514, 231,505 comprising kshs.83, 023,328 as recurrent and Kshs. 431,208,177 development expenditure. The overall budget expenditure was Kshs. 436,320,478 (Kshs. 48,086,928 being recurrent and Kshs. 388,233,478 being development) which translates to 85% of the entire budget. The Department`s actual expenditure differ on the development side where the submission was Kshs. 261,419,638. The

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variance of Kshs. 126,813,840 relates to what was actually spent on the KISIP grant to pay the contractor compared to what was received.

Budget execution by classification

The budget performance for recurrent expenditure was Kshs. 48,086,928 which translates to 58% of the recurrent allocation. The absorption of the budget was as follows;

- Salaries with an approved budget of Kshs. 9,336,761 incurred an expenditure of Kshs. 8,584,275, indicating 92% absorption.
- Utility supplies and services, Kshs.26, 000 from an allocation of Kshs. 87,000 (30%).
- Communication Supplies and services utilized zero against the approved allocation of Kshs. 126,000.
- Domestic Travel, Subsistence and Other costs Kshs. 599,861 from an allocation of Kshs. 881,465 (68%). The activities funded include; Chief officers induction in KSG Mombasa - Kshs. 131,100, Air Travel cost to African touch safaris- 64,157, Facilitation fees for officer to undertake SMC at KSG Mombasa – Kshs. 28,900, Facilitation for KISM Training – Kshs. 54,100, Facilitation to the Official conferment of Eldoret municipality to city status – Kshs. 91,000, Uploading of procurement plan – Kshs. 42,800, facilitation for Departmental mid-year review program – Kshs. 99,334, Office running imprest – Kshs. 100,000
- Training Expenses Kshs. 248,218 from an allocation of Kshs. 274,396 (90%). This relates to; ICPAK member registration and renewal at Kshs. 50,600 and Tuition fees for SMC at KSG Mombasa at Kshs. 197,618
- Hospitality supplies Kshs. 473,075 from an allocation of Kshs. 737,641 (64%). The expenses relate to; Preparation of annual Development plan for fy2024/2025 at Kshs. 189,875, facilitation for Departmental mid-year review program – Kshs. 246,666 and Executive retreat to Eldoret at Kshs. 46,200.
- Insurance costs had an allocation of Kshs. 120,000 with nil absorption.
- Office and General Supplies and services utilized Kshs. 151,500 against the approved allocation of Kshs. 330,900 translating to 46%. The amount was paid to Banak construction Limited for supply of office stationery.
- Fuel oil and Lubricants Kshs. 276,000 from an allocation of Kshs. 1,052,000 (26%). Paid to Webmar Limited as the supplier of fuel to the Department
- Other operating expenses Kshs. 10,000 from an allocation of Kshs. 71,200(14%) was for subscription to KISM.
- Routine Maintenance- Vehicle and other transport Kshs. 218,000 from an allocation of Kshs. 850,000 (26%). This was paid to Mali Safi garage for motor vehicle maintenance.
- Other capital grants had an approved allocation of Kshs. 68,945,965 where Kshs. 37,500,000 absorbed (54%). This relates to administrative cost for the Kenya Informal Sector Improvement Plan II
- Purchase of Furniture had an allocation of Kshs. 210,000 with nil expenditure

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Development budget had only two expenditures of Kshs. 388,233,550 The budget performance under development was 90%. The expenditure on the votes were as follows;

The first expenditure of Kshs. 41,105,020 (100% absorption) which relates to the Other Infrastructure and civil Work vote (construction of Governor`s, DG residences and the office block). The Department submitted to have spent Kshs. 64,949,250 (Kshs. 17,473,250 for construction of Governor`s residence and Kshs. 47,476,000 for construction of Executive block). This expenditure is way above the approved 1st supplementary budget of Kshs. 41,105,020. The Directorate submitted that the payment was made before the approval of the supplementary budget and thus after the approval, it resulted in a negative vote.

The second expenditure relates to KISIP grant that was put at Kshs. 347,128,530. The budget performance of the development vote was 89%. The Department`s submission was that Kshs. 297,400,170 was received but only Kshs. 170,586,330.10 was spent leaving a balance of Kshs. 126,813,840 in the Special Purpose Account

Outstanding Imprests

The Financial Statements had not separated Housing imprest and Lands. The Directorate submitted one imprest that was outstanding to the tune of Kshs. 28,900 which was to facilitate an officer to go to KSG for training and shall be surrendered once the officer is back.

Trade payables

The total accounts payables in the department at the beginning of the financial year was Kshs.41, 060,824 (939,924 recurrent and Kshs. 40,120,900 as development). The Department submits that no pending bills were paid.

BUNGOMA MUNICIPALITY

Approved budget

The Municipality had an approved budget of kshs.272, 488,241 comprising of kshs.55, 922,317 as recurrent and Kshs. 216,565,924 development expenditure.

The total expenditure budget for the period was Kshs. 202,438,432 (Kshs. 41,008,477 recurrent and Kshs. 161,429,955 for development) representing 74% total budget absorption. The submission from the Municipality reveals the expenditure to be Kshs. 201,789,419.20 (Kshs. 40,299,421.60 recurrent and Kshs. 161,499,998.60 development). There is therefore a variance of Kshs. 649,013 between the Municipal submission and the County Treasury`s submission.

Budget execution by classification

Under Recurrent, with an approved budget of Kshs. 55,922,317, the Municipality absorbed Kshs. 41,008,477 translating to 73% of the recurrent vote. This is broken down as follows:

- Personnel emolument which includes Salaries, Personal Allowance Paid as Reimbursements and Employer Contributions to Compulsory National Schemes with an approved budget of kshs.24, 101,619 incurred an expenditure of Kshs. 22,771,809 indicating 94% absorption. This vote was enhanced by Kshs. 972,344 in the 1st

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supplementary with the understanding that there was a deficit yet it ended up not absorbing Kshs. 1,329,810.

The management explained that there was intended to employ two officers; one environment officer and an engineer which did not materialize.

- Utilities Supplies and Services with an allocation of Kshs. 96,000 had an expenditure of Kshs. 28,537 which is 30% of the vote. This was the same expenditure reported in the half year meaning there was no expenditure in the second half of the financial year.
- Communication Supplies and Services with an allocation of Kshs. 479,678 had no expenditure
- Domestic Travel and Subsistence with an allocation of Kshs. 4,054,250 had an expenditure of Kshs. 3,895,845 which represents 96% of the vote.
- Printing, Advertising and Information supplies services with an allocation of Kshs. 600,000 had an expenditure of Kshs. 180,540 which represents 30% of the vote.
- Training expenses with an allocation of Kshs. 1,605,400 had an expenditure of Kshs. 1,198,600 (75% absorption). The Municipality submitted an expenditure of Kshs. 944,000
- Hospitality with an allocation of Kshs. 5,215,000 had an expenditure of Kshs. 4,588,526 (88% absorption).
- Insurance expenses with an allocation of Kshs. 200,000 had no expenditure
- Office General Supplies and services with an allocation of Kshs. 500,000 had an expenditure of Kshs. 184,700 which represents 37% of the vote.
- Fuel oil and lubricants with an allocation of Kshs. 500,000 had an expenditure of Kshs. 500,000, representing 100% absorption. This was paid to Webmar Investments Limited
- Other operating expenses Kshs. 21,200 from an allocation of Kshs. 60,000 paid as a subscription fee to the Kenya Institute of Supply Chain Management. This translates to a 35% absorption.
- Purchase of motor vehicle with an allocation of Kshs. 7,000,000 had 100% expenditure. The submission for the Municipality reveals an expenditure of Kshs. 6,989,000 on this vote.
- Routine maintenance of motor vehicle with an allocation of Kshs. 300,000 had no expenditure.
- Routine maintenance of other assets with an allocation of Kshs. 500,000 had no expenditure.
- KUSP grant had an expenditure of Kshs. 7,082,400 from an allocation of Kshs. 8,750,000 translating to 81% absorption. The submission from the Municipality reveals no expenditure.
- Purchase of office furniture with an allocation of Kshs. 1,300,000 had an expenditure of Kshs. 82,321 which represents 6% of the vote.
- Hospitalities supplies pending bill with an allocation of Kshs. 660,370 had an expenditure of Kshs. 474,000 translating to an absorption rate of 72%.

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Under development, with an approved budget of Kshs. 216,565,924, the Municipality absorbed Kshs. 161,429,955 translating to 75% of the development vote. This is broken down as follows:

- KUSP grant with an allocation of Kshs. 55,065,924 had no expenditure
- Other infrastructure and civil works (construction of Kanduyi buspark) with an allocation of Kshs. 145,500,000 had an expenditure of Kshs. 145,429,955 translating to 99.95% absorption.
- Acquisition of land with an allocation of Kshs. 16,000,000 had 100% absorption. The Submission from the Municipality reveals that the amount was meant for purchase of land for trailer park but was later used to pay for the construction of Kanduyi Bus Park.

Outstanding Imprests

The Municipality had no un-surrendered imprest by close of financial year

Accounts payables

The total accounts payables in the Municipality at the beginning of the financial year was Kshs. 1,722,720 all of them recurrent.

The submission from the Municipality contain opening accounts payable of to Kshs. 285,314,330 (Kshs. 2,056,507 recurrent and Kshs. 283,257,823 development). Of this Kshs. 22,453,535 was settled during the financial year leading to a closing accounts payable of Kshs. 262,860,795.

KIMILILI MUNICIPALITY

Approved budget

The Municipality had an approved budget of Kshs. 95, 337,575 comprising kshs.42, 698,680 as recurrent and Kshs. 52,658,895 development expenditure. The overall budget expenditure by the end of the financial year was Kshs. 30,173,688 which comprises Kshs. 26,732,508 recurrent and Kshs. 3,441,180 development indicating a 32% absorption.

Budget execution by classification

Recurrent, with an approved budget of Kshs. 42,698,680, had absorption of Kshs. 26,732,508 translating to 63% of the recurrent vote. This is broken down as follows:

- Personnel emolument with an approved budget of kshs.18, 365,997 incurred an expenditure of Kshs. 17,515,726 indicating 95% absorption.
- Utilities Supplies and Services with an allocation of Kshs.250,000 had an expenditure of Kshs. 244,303 which is 98% of the vote.
- Communication Supplies and Services with an allocation of Kshs. 131,828 had no expenditure
- Domestic Travel and Subsistence with an allocation of Kshs. 2,500,000 had an expenditure of Kshs. 1,939,050 which represents 78% of the vote. The expenses relate to; facilitation for a workshop in Naivasha for the Board Chair and Manager (Kshs. 120,000), Board induction in Mombasa (Kshs. 619,050), Capacity building workshop

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in Eldoret (Kshs. 400,000), Office running imprest (Kshs. 300,000) and Physical development mapping (Kshs. 500,000)

- Printing, Advertising and Information supplies services with an allocation of Kshs. 250,000 had an expenditure of Kshs. 174,420 which represents 70% of the vote. This was paid to Standard Group Ltd for advertisement.
- Training expenses with an allocation of Kshs. 2,686,317 had an expenditure of Kshs. 2,683,900 (99.9% absorption). The expenditure relates to; Planners conference in Mombasa at Kshs. 967,900 and Kshs. 1,716,000 facilitation for Board Members and staff induction in Mombasa.
- Hospitality with an allocation of Kshs. 3,604,538 had an expenditure of Kshs. 1,796,600 (50% absorption). The expenses in this vote were for; facilitation for Board and Staff capacity building in Eldoret (Kshs. 1,300,000), Kshs. 348,200 for preparation of financial statements and Kshs. 148,400 paid to Hotel Itoya.
- Insurance expenses with an allocation of Kshs. 300,000 had an expenditure of Kshs. 299,937 representing 99.9% absorption. This was paid to Betterline Insurance Agencies for insurance of the Municipal vehicle.
- Specialized materials with an allocation of Kshs. 500,000 had no expenditure
- Office General Supplies and services with an allocation of Kshs. 700,000 had zero expenditure
- Fuel oil and lubricants with an allocation of Kshs. 820,000 had an expenditure of Kshs. 820,000, representing 100% absorption. This was paid to Webmar Limited for supply of fuel.
- Other operating expenses Kshs. 26,250 from an allocation of Kshs. 30,000. This translates to 88% absorption. The expenses relates to payment of Annual subscription to Kenya Institute of Planners.
- Routine maintenance of other assets with an allocation of Kshs. 593,000 had an expenditure of Kshs. 143,522 (24% absorption). This was paid to Central farmers Garage for repair works for the Municipal Vehicle.
- KUSP grant had zero expenditure from an allocation of Kshs. 8,750,000.
- Purchase of office furniture with an allocation of Kshs. 400,000 had zero expenditure.
- Research and feasibility studies Kshs. 1,089,200 from an allocation of Kshs. 2,000,000. This translates to 54% absorption. Kshs. 999,600 was for facilitation of staff who were compiling revenue data bank and Kshs. 89,600 as facilitation for Board and staff who appeared in Senate to answer queries on Financial Statement for Financial year 2023/2024.

Under development, with an approved budget of Kshs. 52,658,895, the Municipality absorbed Kshs. 3,441,180 translating to 7% of the development vote. This is broken down as follows:

- KUSP grant with an allocation of Kshs. 45,368,924 had zero expenditure

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- Other infrastructure and civil works (installation of streetlights and construction of sanitation block) with an allocation of Kshs. 5,290,680 had an expenditure of Kshs. 3,441,180 translating to 65% absorption. The submission from the Municipality reveals that Kshs. 2,669,740 was paid for maintenance of Riziki – Slaughter House Road and Kshs. 3,091,120 was paid for construction of an ablution block at Thursday Market.
- Overhaul of Other infrastructure and civil works (construction of auction ring at Thursday Market) with an allocation of Kshs. 2,000,000 had no expenditure.

Outstanding Imprests

The Municipality had no un-surrendered imprest by close of financial year

Accounts payables

At the beginning of the Financial Year, the total accounts payables were Kshs. 48,746,094.00, with Kshs. 8,486,085.00 being recurrent and Kshs. 40,260,009 being development. None was settled by 30th June, 2025 including the Ward Based projects for 2023/24.

COMMITTEE GENERAL OBSERVATIONS AND RECOMMENDATIONS

COMMITTEE OBSERVATIONS

The committee observes as follows;

a. Lands, Urban and Physical Planning

1. There was an Overall Low Budget Absorption (66%). Despite an approved budget of Kshs. 141,240,117, only Kshs. 92,949,340 was utilized, representing 66% absorption. Development expenditure absorption was particularly low at 57%, dragging down the overall performance.
2. The Recurrent expenditure achieved 82% absorption, mainly due to near full utilization of salaries. However, other key cost items like communication (4%), utility supplies (35%), and insurance (0%) had very low absorption.
3. Several development projects—including preparation of development plans and infrastructure works—had zero or very low absorption, despite commitments being made. Some payments were processed but not effected before exchequer closure.
4. Pending bills remain significant at Kshs. 107,599,630 (majority being development-related), showing continued cash flow or prioritization issues. Some bills date back to previous financial years, posing a fiscal risk to the department.
5. The department collected only Kshs. 42 million against a target of Kshs. 204 million (21% performance). Land rates, the main source, achieved just 15% of the target, partly because the targets were set without departmental input and actual collection is handled by Treasury.
6. There was weakness in Imprest Management. Outstanding imprests totalling Kshs. 835,400 is an indication of weak internal controls.

Committee Recommendations

The Committee recommends as follows;

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1. THAT, the Department should Strengthen Budget Implementation and Cash Flow Planning through early procurement planning and ensuring timely submission of payment documentation to avoid exchequer closure surprises. Additionally the Department ought to do quarterly project execution reviews to identify and unblock delays. The quarterly project execution reviews should be disclosed in the financial statements and reports to the committee.
2. THAT, the department should engage the County Treasury more proactively to align cash disbursements with approved work plans, especially for non-salary recurrent and development expenditures that showed nil or low absorption.
3. THAT, Revenue targets should be set collaboratively with the technical team in the department to ensure they are realistic and achievable. Strengthening direct involvement in revenue collection (especially land rates) can boost performance. Whenever the Revenue targets are set, the department should share the same with the committee for accountability purposes.
4. THAT, the Accounting Officer should enforce strict compliance with PFM Regulation 93 on standing imprests and put in place timely imprest surrender and clearance mechanisms. Pending bills should be tracked and prioritized to avoid accumulation and audit queries.
5. THAT, the Accounting Officer should Reprioritize Non-Performing Budget Lines. Items like communication, utilities, and insurance with persistent low absorption should be reviewed and possibly reallocated in the supplementary budget to high-need areas.
6. THAT, the Department should strengthen M&E and Accountability by introducing monthly budget execution reports and departmental accountability forums to enhance real-time decision-making, minimize last-minute rushes, and improve transparency. The monthly budget execution and departmental accountability forums reports should be shared with the committee 30 days after they have been reviewed.

Committee observations on Housing Directorate

The committee observes as follows;

1. The Directorate posted an impressive 85% overall absorption (Kshs. 436M of Kshs. 514M), largely driven by development expenditure. However, there's a major variance of Kshs. 126.8M between actual expenditures submitted and what was reported, linked to KISIP grant disbursements. This raises financial reporting integrity concerns.
2. The Recurrent absorption lagged behind development, with several critical votes such as communication, insurance, and fuel, recording either zero or low utilization, indicating imbalanced execution between operational and capital activities. The Committee, however, noted that this was not entirely attributed to the Department as the produced payment requisition not honoured by the County Treasury.
3. Spending for construction of the Governor's residence and Executive block exceeded the approved allocation of Kshs. 41M, reaching Kshs. 64.9M, which resulted in a negative vote after supplementary approval, a clear sign of weak budgetary controls by

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County Treasury as they tend to propose cuts on budget line without engaging with the concerned Departments.

4. There was a Significant KISIP Funds Unspent. Out of Kshs. 297.4M received under KISIP, only Kshs. 170.6M was utilized, leaving Kshs. 126.8M idle in a Special Purpose Account. This indicates cash flow management gaps, contractor capacity issues and delays in project execution.
5. There were no payments made toward Existing Payables. Although the department had pending bills of Kshs. 41M at the start of the year, none were settled during the period, potentially increasing the fiscal burden and undermining supplier confidence.

Committee Recommendations

The Committee makes the following recommendations;

1. THAT, the Directorate in conjunction with the County Treasury should establish a clear reconciliation mechanism between funds received, reported, and expended especially for conditional grants like KISIP to enhance transparency, minimize variances, and support audit readiness.
2. THAT, the Head of County Treasury should implement real-time expenditure tracking tools to ensure no payments exceed approved ceilings. Supplementary budget approvals should be aligned with actual spending to avoid creating negative votes.
3. THAT, the Directorate should accelerate execution of Donor-Funded Projects through putting in place a fast-track implementation plan for KISIP-funded activities to utilize the Kshs. 126.8M balance, ensuring projects meet timelines and grant conditions are not breached.
4. THAT, the Accounting officer should Prioritize payment of existing trade payables to prevent accumulation of arrears, protect the county's credit standing, and avoid unnecessary audit flags.
5. THAT, the Accounting Officer should develop a quarterly expenditure scheduling plan for recurrent costs (e.g., insurance, utilities, and maintenance), ensuring routine functions are not underfunded or delayed at year-end.
6. THAT, the Accounting Officer should ensure that project implementation committees are working and form internal review checkpoints for major infrastructure works to monitor progress, costs, and contract adherence, preventing cost overruns like those witnessed on the Executive block.

Committee observations for Bungoma Municipality

The committee observes as follows;

1. The Municipality recorded a 74% overall absorption rate (Kshs. 202.4M spent against Kshs. 272.4M budgeted); however, there is a variance of Kshs. 649,013 between what the Municipality submitted and what was captured by County Treasury, indicating inconsistencies in financial reporting and consolidation.

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2. **The** recurrent budget absorption stood at 73%, heavily influenced by personnel emoluments (94%) and domestic travel (96%), while other essential operational areas like communication, insurance, and maintenance registered zero or minimal spending, revealing a distorted spending pattern.
3. There are discrepancies in vote reporting for specific budget lines, such as the purchase of motor vehicles where treasury reports show no expenditure, yet Municipality submissions reflect Kshs. 6.989M spent. A similar mismatch exists in the KUSP grant vote, indicating weak coordination and data reconciliation between reporting entities.
4. Key service support areas such as routine maintenance of vehicles and assets (zero absorption), office supplies (37%), and communication (0%) remain underutilized, which could undermine service delivery despite spending in other areas.
5. Although the opening payables were Kshs. 1.7M, the submitted pending bills escalated to Kshs. 93.7M (Kshs. 4.2M recurrent and Kshs. 89.4M development), with a further discrepancy between Treasury records and Municipality submissions (Kshs. 93.7M vs. Kshs. 304M), showing serious weakness in commitment control.
6. Despite allocations, KUSP development funds recorded zero absorption, and critical infrastructure maintenance votes were ignored, suggesting procedural or planning delays and potential over-reliance on large capital projects (e.g, Kanduyi Bus Park), overshadowing routine upkeep.

Committee Recommendations

The Committee proposes the following recommendations;

1. **THAT** the Municipality and County Treasury should establish a joint monthly reconciliation process to resolve financial variances early and ensure alignment of reported figures across all reporting platforms.
2. **THAT** the Municipality should rebalance operational spending to ensure more even distribution of recurrent expenditure, preventing critical functions such as communication, insurance, and maintenance from being starved while personnel and travel dominate the vote.
3. **THAT** a real-time expenditure tracking and verification system should be introduced to ensure accurate and consistent recording of actual spending per vote, especially for major procurements like vehicles and conditional grants.
4. **THAT** a structured pending bills clearance strategy should be developed to validate, prioritize, and progressively clear pending bills, supported by strict commitment control measures to avoid further accumulation and restore fiscal discipline.
5. **THAT** the Municipality should fast-track the absorption of conditional grants such as KUSP and ensure that maintenance activities are planned and executed quarterly to enhance asset longevity and project impact. A proper plan on this should be shared with the committee 30 days after the adoption of this report.
6. **THAT** the Municipality should strengthen budget planning and internal oversight by introducing mid-year and third-quarter budget execution reviews to identify

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underperforming votes early and allow timely reallocation or corrective measures before the close of the fiscal year. The mid-year and third-quarter budget execution review reports should be shared with the committee after each quarter.

Honourable Speaker, you will discover that the findings and observations are repeated, so with your permission let me stop there and go back to the adoption schedule where all members signed the report.

Mr. Speaker: Don't be saying that because you are reporting somebody who has not signed.

Hon. Johnston Ipara: On the copy I am having.

Mr. Speaker: Don't say that because they were not signed at the same place and time. The one I am having is not having all members signed so just say it was adopted by members.

Hon. Johnston Ipara: I am guided Speaker, it was adopted by members and at this juncture, allow me to call upon Hon. Mulongo to second the report

Hon. Aggrey Mulongo: Thank you Mr. Speaker Sir for giving me this chance to second the report. First of all, I take this opportunity to thank my Chairperson of Lands for going through and being very eloquent.

I stand to second this good report, it has talked about Municipalities where I come from. With the Lands department, there is a lot of confusion in this department. If it comes to development, there is nothing they have done to us; absorption is almost 42% not even 50%.

If it comes to recurrent, almost everything is spent but when it comes to development, this department has let us down.

When it comes to Bungoma Municipality, how can the money for the park be diverted to pay other things? This House needs to wake up because we are supposed to approve any re-allocation; they are just making their own changes minus consulting this House.

We visited the Governor's residence and the Administration block, it is annoying because KShs.97Million was paid but when you go on the site, it is still on ground level. There was no Contractor on site but when they heard that we were going, they all rushed there. This is a very serious report that needs to be implemented. When it comes to Municipalities especially in Kimilili, we allocated some KShs.72Million and that money just went like that.

Mr. Speaker: When you say it went like that what do you mean?

Hon. Aggrey Mulongo: It was not absorbed. The projects were not done therefore it just went like that. Each Ward in Kimilili Municipality was contributing KShs.24Million and the projects were not done.

This year in September, we invited the Lands department in this House and we gave them 20 days for them to release the functions and the money to the Municipalities but up to now there is nothing that has been done.

When it comes to KUSP, that is free money that we have been given by World Bank and we are not absorbing it, then how do we expect to be given another bunch of money, if we have not absorbed. There are people who are sleeping on their job in the Executive.

I second this report

(Applause)

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Mr. Speaker: Thank you, Hon. Aggrey Mulongo for seconding the report that was moved by Hon. Ipara. Honorable Members, allow me be able to propose a motion for debate.

(Question proposed)

(Question put and agreed to)

Ayes have it.

The committee report, its observations and recommendations are hereby adopted by this House for onward transmission to the Executive for implementation

BILLS

THE BUNGOMA COUNTY GOVERNMENT 1ST SUPPLEMENTARY APPROPRIATIONS BILL 2025

Hon. Caleb Wanjala: Thank you, Honourable Speaker. I stand to request that the Bungoma County Government 1st Supplementary Appropriations Bill be read for the first time

Mr. Speaker: Proceed

A BILL FOR AN ACT OF BUNGOMA TO AUTHORIZE THE ISSUE OF A SUM OF MONEY OUT OF THE REVENUE FUND AND ITS APPLICATION TOWARDS THE SERVICE OF THE YEAR ENDING 30TH JUNE 2025 AND TO APPROPRIATE THAT SUM AND A SUM VOTED ON ACCOUNT BY THE COUNTY ASSEMBLY FOR CERTAIN PUBLIC SERVICE AND PURPOSES, 1st Reading

Mr. Speaker: Honourable members, the Bungoma County Government 1st Supplementary Appropriation Bill having been read for the 1st time, the same will be processed alongside the Appropriations Act that was tabled earlier on here.

ADJOURNMENT

Mr. Speaker: That was the last item on our Order Paper, we adjourn for now and resume at 2:30 p.m. for our afternoon session.

The House rose 12:22 p.m.

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