

COUNTY GOVERNMENT OF BUNGOMA
COUNTY ASSEMBLY OF BUNGOMA
COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

WEDNESDAY, 4TH MARCH, 2026

Afternoon Sitting

3rd County Assembly
Version 00

5th Session
Revision 00

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**COUNTY ASSEMBLY OF
BUNGOMA**

THE DAILY HANSARD

WEDNESDAY, 4TH MARCH, 2026

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

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

PRAYER

QUESTIONS AND STATEMENTS

1. STATEMENT NUMBER 39 OF 2025 WHERE IT'S NOTIFIED THAT PURSUANT TO STANDING ORDER 47(2) (C) THE CHAIRPERSON SECTORAL COMMITTEE ON HEALTH SERVICES WILL RESPOND TO THE STATEMENT FROM HON. JACK WAMBULWA

Mr. Speaker: Yes Honourable Chair Hon. George Makari.

Hon. George Makari (Chairperson, Health): Thank you Honourable Speaker. I want to rise and respond to the statement from Hon. Jack Wambulwa where he sought a statement in relation with the payment of stipends to Community Health Promoters and I want to state as follows...

Mr. Speaker: Hon. George Makari unfortunately even the Speaker has no copy of that response. I don't know whether Hon. Jack has a response. If he has a copy then Hon. Makari proceed.

Hon. George Makari: Thank you Honourable Speaker. The Committee on Health Services received a statement sought by Hon. Jackson Ouma on 24th of September, 2025. We just referred to the chairperson of the committee for response.

Pursuant to Standing Order 47(2) (c) or the County Assembly of Bungoma Standing Orders, this statement was in relation to the payment of stipends to Community Health Promoters. The chairman was given up to 15th October, 2025 to provide a response.

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The committee requested for response and appearance of the County Executive Committee Member for Health and Sanitation in the company of the Chief Officer and other relevant officials before it on 23rd of August, 2025 at the Assembly precincts.

The response was delivered to the Office of the Clerk of the County Assembly and consequently to the committee. The department appeared before the committee on August 25th 2025 at 10:00 a.m. and the CECM Health and Sanitation accompanied by the Chief Officer and the director provided a response to the committee as follows:

1. On how much was allocated to pay stipend to Community Health Promoters in the financial year 24 /25.

The County Executive Committee Member found that the approved budget for financial year 24 /25 was as follows.

DESCRIPTION	CODE	ACTIVITY DESCRIPTION	APPROVED AMOUNT
Grants	2640503	CHPs stipends	107,400,000

2. On what caused the delay in the payment of stipends to CHPS whereas there was a particular provision for the same.

It was stated that the department processed documents for payment of stipends amounting to Kshs 107,400,000 for 12 months. However by the close of financial year 24/25 payment for vouchers for four months were returned to the department.

This one we proved. We saw the payment vouchers stamped received by the Department of Finance however the department again returned those documents to the Department of Health. So finance just apparently refused to settle those vouchers. The CECM Health and Chief Officer brought us those documentation to support their claim that they actually claimed for the money but the finance department refused to honor that and returned the vouchers to the department.

This meant that the stipends for March, April, May and June remained unpaid totaling to Kshs 35,800,000 as tabulated below.

DESCRIPTION	PV NO.	MONTH	AMOUNT	STATUS
Community Health	HEA 015	July	8,950,000.0	Paid

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Promoters					
Community Promoters	Health	HEA 363	August	8,950,000.0	Paid
Community Promoters	Health	HEA 364	September	8,950,000.0	Paid
Community Promoters	Health	HEA 058	October	8,950,000.0	Paid
Community Promoters	Health	HEA 059	November	8,950,000.0	Paid
Community Promoters	Health	HEA 1062	December	8,950,000.0	Paid
Community Promoters	Health	HEA 1591	January	8,950,000.0	Paid
Community Promoters	Health	HEA 2106	February	8,950,000.0	Paid
Community Promoters	Health	HEA 731	March	8,950,000.0	Not paid
Community Promoters	Health	HEA 783	April	8,950,000.0	Not paid
Community Promoters	Health	HEA 824	May	8,950,000.0	Not paid
Community Promoters	Health	HEA 873	June	8,950,000.0	Not paid
TOTAL				107,400,000	

If you look at the table, the months indicated were duly processed and payments were made. However, when you come to March 2025, a payment voucher—number 731—amounting to KSh 8.9 million was raised but was not paid.

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In April, another payment voucher—number 783—also amounting to KSh 8.9 million was raised, but it too was not paid.

As we approached the close of the financial year, the same situation occurred in May and June. The payment voucher for May, number 824, and the payment voucher for June, number 873, each amounting to KSh 8.9 million, were raised but none of them were paid.

It is important to note that the department did submit requests for these payments. However, the individual who failed to authorize the payments was the then CECM for Finance, who is currently serving as the CECM for Health.

Mr. Speaker: That is exactly what I was about to point out—that he was the one who declined to authorize the payments while serving as CEC for Finance, and he is now in charge of the Health docket. How will he handle the matter? Please proceed, George; we will have an opportunity to interrogate this issue further.

Hon. George Makari:

3. On how the stipend arrears for FY 24/25 are going to be paid to CHPS

The department responds that since the entire payroll system was centralized and budgeted for in those of the County Secretary, it is recommended that the arrears be processed and paid as first charge.

4. On the measures put in place by the department to pay stipends to the CHPS on time.

It was submitted that for CHPS to be paid in good time. Their stipends should be processed alongside the county payroll payment. On 28th October, 2025 the department submitted that they had done all the documentations and prepared the vouchers for payment of CHPS but they were not paid and that the paying authority is the County Secretary and the Finance and Economic Planning department.

Concerning current year payments the Chief Officer of Finance that appeared before the committee on 10th February, 2026 submitted that County treasury is in receipt of requisitions for December 2025 and January 2026, scheduled for payment as part of the exchequer that has just been released hence CHP payments shall therefore be effected promptly.

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With regard to CHP payment arrears covering the period of March to June 2025 the Chief Officer for Finance confirmed that these obligations were not settled at the close of the financial year owing to insufficient local revenue collections.

You see salary is a first charge, how again it is now tied to our local revenue collection and yet the money was released as a first charge also defeated our understanding.

Mr. Speaker: Hon. Makari you know I am not understanding here, the salary of the CEC Finance, Chief Officer for Finance and the Health is basically first charge on exchequer.

Hon. George Makari: Yes, Honourable Speaker.

Mr. Speaker: But now these people in the village are pegged on local revenue collection.

Hon. George Makari: Which was absurd.

Mr. Speaker: No, I am just trying to confirm because like now I am just also trying to find out that when it comes to our salary, it's a first charge. On the people you are referring to as who?

Hon. George Makari: CHP's.

Mr. Speaker: It becomes something else.

Hon. George Makari: Honourable Speaker if you look carefully this money came. It's not that it did not come. It came I am still continuing with the statement. This information can wait until I am done.

(Loud consultations)

Mr. Speaker: Honourable Members he is reading the response. Let him finish reading it.

(Loud consultations)

Hon. George Makari: It's okay Honourable Speaker.

Mr. Speaker: Let him finish reading then you will be able to ask questions.

Hon. George Makari: Thank you Honourable Speaker for protecting me.

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Mr. Speaker: The only area I am wondering Hon. Makari has signed and he is questioning his own statement.

(Laughter)

Hon. Makari you finish first before you...Hon. Chikati...

Hon. George Makari: Thank you Honourable Speaker.

Mr. Speaker: Hon. Chikati! I don't know how to handle your case because all the Members in their argument they were decent. I don't know whether yours is a side effect of something or what?

(Laughter)

Proceed Hon. Makari and wind up.

Hon. George Makari: Honourable Speaker, I am glad you have protected me from Hon. Sudi and I want to finish. The department has submitted the payment vouchers for processing notwithstanding the existence of the vote which is earmarked for replenishment through the second supplementary budget.

The committee takes note that the owner of the statement was not satisfied with the response provided and the committee recommends that considering all circumstances surrounding the issue the arrears of Kshs 35,800,000 should be factored in the second supplementary budget for financial year 25/26 or in the main budget for financial year 26 /27. I beg to report.

Mr. Speaker: Let me allow Hon. Jack to say something and equally allow you other Members to make some comments. I am aware that recurrent expenditure is never brought forward. Honourable Members represent Wards and their people are suffering yet they are being told to wait for the second supplementary budget estimates. This means they want to source for money from your CEF projects. Hon. Jack kindly proceed.

Hon. Jack Wambulwa: Thank you Honourable Speaker. May I appreciate the Chair Health for responding with a lot of concerns.

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Mr. Speaker: I was wondering that the Chair Education...

(Laughter)

Hon. Jack Wambulwa: It's like the Chair Health did not go through the response before coming to the floor. That tells you that indeed why I'm not satisfied one; they agree money was budgeted in the main budget and as you are aware, this money was budgeted from the exchequer. Exchequer money has nothing to do with the revenue. It comes like any other salaries that come to this County. When they are making a requisition for County Government employees' salaries together with CHPs it comes accompanied and having been confirmed by the department that indeed they made requisition to Finance.

When the Chief Officer appeared before the committee, he tried to convince us but I was not convinced that indeed they requested but it never came. When I asked why it didn't come yet we had money already in the budget, he said he doesn't know.

Honourable Speaker and fellow Members, this situation clearly shows that this County has repeatedly mismanaged public funds, whether meant for development or salaries. What is even more concerning is the situation affecting the Community Health Promoters (CHPs) across the 45 wards of Bungoma County. From the records presented, these CHPs were not paid from March to June of last year.

From the response we have received, it appears that the money was actually released but was diverted to other uses. Through the powers vested in your office, Honourable Speaker, I request that the CEC for Finance, the Chief Officer for Finance, the CEC for Health, and the Chief Officer for Health appear before this House and explain where this money went. If the department had requested the funds and they were properly budgeted for, yet they are now reported as unavailable, then the question remains: where did the money go?

If necessary, we should even seek clarification from the Controller of Budget to establish whether the funds were released and to whom they were disbursed. As a House, we must ensure that justice is done for these Community Health Promoters across the county.

It is also unfortunate that a proposal is being made for a second supplementary budget, and the Chair of the Health Committee is presenting it with confidence. Why should we seek a second supplementary allocation for funds that had already been approved in the budget? This is becoming a recurring habit. Whenever funds are misused, they come back to this House seeking reallocation, and we continue approving it. That is happening because, as a House, we are failing in our oversight responsibility.

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One day this House will not be at peace because of the decisions we make here. I say this without fear of contradiction: the decisions we make in this House will one day come back to affect us. Just yesterday, when we appeared in the office where we had been summoned, some colleagues who served in the previous regime and are now peacefully at home were being questioned about how funds were misused. Some of them are not at peace today. The same situation could happen to us if we are not careful.

Therefore, without going further, I again request that the CS, the CEC for Finance, and the Chief Officers appear before this House to explain what happened to the funds allocated for CHPs in the 2024–2025 financial year. Thank you.

(Applause)

Mr. Speaker: Honourable Members, I will allow Hon. Sudi to make his remarks. However, before that, I would like to make an appeal to all of you. Many of you raise serious concerns, and even from where I sit, I hear them. For example, whenever we receive funds from the Exchequer and salaries for Honourable Members are paid, some of you still ask: what about ward operations for our people?

Now, if there was a budget allocation for these CHPs, and as both I and George have confirmed, the unfortunate aspect of this matter is that the CEC who was in charge of Finance at the time is now serving in the Health docket. Essentially, the roles were interchanged. Therefore, we shall call both the CEC for Finance and the CEC for Health to appear before this House. They must come and explain.

How can someone comfortably go home to eat while people working on the ground have not been paid? From what I understand, they have not been paid for several months. They say payments were made up to February after July, yet from March to June last year the CHPs were not paid.

I will allow two or three remarks from Members, but the best way forward is for this House to resolve that the relevant officials—the CECs, the CS, and the accounting officers—appear before this House to explain what happened. If the money was released and later diverted, then we must know where it was taken and who authorized the diversion. It may appear that some expenditures were treated as a priority over the people who are actually serving communities on the ground.

If someone is proposing funds through a supplementary budget, the first thing I expect the Majority Leader or anyone proposing such a motion to do is to show this House the vote line from which the funds are coming before we even begin discussing the budget.

If someone intends to reduce your ward funds in order to cover other financial gaps, this House will not allow such a proposal to proceed.

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Hon. Sudi, followed by Hon. Ipara, and then the Majority Leader.

Hon. Isaiah Sudi: Thank you, Honourable Speaker, for the opportunity. The funds in question are a shared responsibility between the National Government and the County Government. The National Government has been remitting its share fully for the Community Health Promoters. However, our County Government has repeatedly diverted funds allocated for this purpose.

In fact, this is not the only program affected by diversion of funds. Currently, instructions have been issued not to pay most development projects except those categorized as “Mega Projects.” Contractors working on other projects are moving around without payment, while only a few projects such as Brigadier, Kanduyi Market, and Kamukuywa are being paid.

The Finance Department has already instructed departments not to utilize certain funds because they are being reserved for a second supplementary budget. Are we now going to prepare budgets for only specific projects while other contractors and development areas are abandoned?

Many of the projects advertised on paper are merely cosmetic. Contractors have even been discouraged from applying because they are being told they will not be paid.

Honourable Speaker, imagine denying payment to someone who earns only Kshs 2,500 per month while you earn over Kshs 300,000. The arrears we are discussing amount to about Kshs 7,500 per person for three months...

Mr. Speaker: It is four months, Honourable Member.

Hon. Isaiah Sudi: Which means it is about Kshs 10,000 in arrears. Our County contributes Kshs 2,500 and the National Government adds another Kshs 2,500, giving them a total of Kshs 5,000. Even a house help earns more than that. Yet these are people who walk long distances daily, carrying heavy bags while serving communities, and they have not been paid.

I support the request that the former CEC for Finance, who is now the CEC for Health, appear before this House so that we can interrogate the matter and hear his explanation.

We must change how this County operates. We claim to be a legacy government, and if that is true then we must leave behind a positive record. Let some programs be halted if necessary, but these Community Health Promoters—our “*Daktari Mashinani*”—must be paid. I rest my case.

Hon. Johnstone Ipara: Honourable Speaker, I find it surprising that information being offered freely is sometimes ignored.

(Laughter)

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Perhaps we need prayers so that we can rebuke the spirit that is diverting us from doing the right thing. I also wish to state that this cannot be described as a legacy government. Governments that leave a legacy are remembered for positive actions and clear progress, but this government appears to be doing the opposite.

As earlier speakers have said, the funds were provided for in the budget and appropriated by this Assembly for a noble purpose. However, along the way someone decided to misuse those funds. The reason such actions continue is because we, as a House, have allowed them.

Some of us meet these officials during the day and discuss these matters, but later some Members go back and compromise the same issues, forgetting that we serve here because the people entrusted us with this responsibility.

This is not the first time payments have been cancelled without explanation. I was even wondering when Hon. Makari was reading the committee response whether the CEC and Chief Officer had actually appeared before the committee and given clear explanations...

Mr. Speaker: Hon. Ipara, you may not be aware that the statement being read was the committee's prepared response.

Hon. Johnstone Ipara: That is exactly my concern. If the CEC and Chief Officer had provided a satisfactory explanation, the statement would have been straightforward and clear. The fact that explanations had to be added suggests that there may have been uncertainty during the consultations.

Honourable Speaker, I will conclude by saying this: this is not a laughing matter. It is a matter affecting people's livelihoods. These are individuals who dedicate themselves to serving the community but are not paid.

If the National Government contributes Kshs 2,500 and the County Government is expected to contribute another Kshs 2,500, and the funds were budgeted through the equitable share, then there is no reason why these workers should not be paid.

When the CEC and Chief Officer appear before this House, and if it is established that one of them is responsible for the misuse of these funds, then this Assembly must make firm decisions so that an example is set for others to learn from. I submit.

Mr. Speaker: Hon. Lusenaka, you will speak next. After that, the Majority Leader will close that matter and then we shall proceed to the next item. Hon. Lusenaka, you know the saying that the hyena told the stone: even if you keep quiet, you have already heard. Please proceed.

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Hon. Anthony Lusenaka: Thank you, Honourable Speaker. I recall that when we were adjourning this House to attend the CAF AGM, I raised the issue concerning projects. At that time, one of the Members who has just spoken told me that we should stop crying like babies and that we should not focus so much on projects because that alone would not guarantee our re-election. Interestingly, the same Member is now raising similar concerns.

(Laughter)

I am therefore wondering whether he has now changed his mind. At that time, the way he spoke made me go back to the drawing board and question whether I had raised the issue at the wrong time. But listening to him speak today—

(Laughter)

—it now confirms that he agrees with the concerns I raised earlier.

Honourable Speaker, if this Assembly cannot stand firm, then this County is heading in the wrong direction. Almost all departments have failed, starting with the Roads Department. I want to remind my good friend Hon. Kikechi that when he supported Hon. Sudi previously, all sixteen roads in Hon. Sudi's ward had already been completed, yet in Hon. Kikechi's Ward no contractor had even stepped in. Despite that, he supported the idea that we should not complain about projects.

Sometimes, before we speak or take action, we should consider the County as a whole. A road constructed in Tongaren benefits not only the residents there but also people like me who have relatives in Tongaren. When I travel there and use those roads, I benefit from them as well.

Therefore, anything done in this County should receive our collective support. However, the situation in the Health Department is also worrying. Our hospitals and dispensaries lack drugs. For instance, in my ward, I have two dispensaries, and last month each received an allocation of KSh 300,000 as reimbursement from SHA. However, the Executive now wants to control how that money is used, even though those dispensaries already have management boards. Why can't those boards be allowed to plan and utilize the funds as intended?

If you visit the County Referral Hospital, BCRH, there are still serious challenges. Patients are sharing beds; sometimes you find three patients on a single bed. This raises the question: are we really moving forward? What are we doing as an Assembly?

We recently received communication from the Majority Leader regarding pending bills, and I want to thank him for that intervention. We are hopeful that the issue will be addressed on Friday.

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There is a lot of misinformation in this County, and if we do not assert the authority of this Assembly, we risk failing in our duties. We only have about one and a half years remaining. If we continue on this path, many of us may face difficulties in the next election. However, we still have time to correct what has gone wrong.

I therefore urge the leadership of this House, together with all Members, to prioritize the interests of this County above everything else so that we can make the right decisions at the right time. One day our efforts will be recognized. Thank you.

Mr. Speaker: Yes, Hon. Joseph Nyongesa.

Hon. Joseph Nyongesa: Thank you, Speaker. First, I want to appreciate the owner of the statement. I would prefer to make detailed comments once the two CECs appear before this House. For today, allow me to make a few observations.

First, when a statement is brought before this House, it belongs to all Members. Therefore, copies of the responses should also be shared with Members through our gadgets. I was trying to follow the discussion, but most of the exchange was between you and the Chair and the owner of the statement, yet the rest of us had not been given the response to review.

Secondly, I listened carefully to the Member who moved the statement, and he said that this House is sleeping. I want to clarify that the House is not sleeping. The fact that he brought this statement means the House is actively addressing the issue.

We also have sectoral committee interrogations and reviews of expenditure reports before matters reach the Whole House. Therefore, if we blame the entire House for sleeping, we must also ask whether the relevant sector committees flagged these issues during their expenditure report reviews.

Members, let us not shift blame entirely to the House. We should also be vigilant during sectoral interrogations and expenditure reviews because such matters should be identified at that stage.

However, I will reserve my substantive remarks until the CECs appear before this House. Thank you.

Mr. Speaker: Hon. Ali Machani, then we will move to the next item.

Hon. Ali Machani: Thank you, Honourable Speaker, for allowing me to contribute briefly. From where I sit, it appears that the Executive has essentially downed its tools. If you look at the gallery, there is no representative from the Executive serving as a Liaison Officer. In fact, if Members recall, the person who previously represented the Executive left about three months before we went for recess last year.

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This suggests that many people in the Executive are now focusing on national-level engagements rather than their responsibilities here.

Another problem is that the Executive has managed to divide this House. I have been among the most active debaters here, but sometimes I wonder whether the issues we raise are ever implemented.

For example, regarding CEF projects, the Executive has the power to remove projects even after they have been approved. In my ward, a project that was supposed to be advertised has already had its funding removed by the Executive.

We continue raising issues here, but the strategy seems to be to divide this House. Some Members move around engaging with the Executive, but at the end of the day we are all in the same position. When we return to the public, they do not distinguish between government and opposition Members; they see all of us as elected leaders responsible for the County's performance.

Those Members who previously served in this Assembly know what they left in the budget. Now we only have about one year remaining before the Assembly is dissolved around April next year ahead of the elections.

Personally, I might support the supplementary budget because when I was in Nairobi, several proposals were announced that require supplementary allocation to be implemented. However, my concern is that if the supplementary budget comes in the same form as the last one, we may move into the next financial year without resolving these issues.

I therefore believe it is time for our leaders; the Majority Leader and the Minority Leader; to engage the Executive directly and even invite the Governor to appear before this House to clarify the direction he wants the Assembly to take. While we can call the CECs here, the ultimate authority rests with the Governor, who chairs the Cabinet meetings together with the County Secretary. Some of the CECs themselves appear to have already given up.

Mr. Speaker: Honourable Members, consultations are allowed, but some are becoming excessive.

Hon. Ali Machani: Honourable Speaker, when Hon. Kikechi is sitting next to...

Mr. Speaker: Hon. Machani, please avoid mentioning Members unnecessarily. Just proceed.

Hon. Ali Machani: Thank you, Honourable Speaker...

Mr. Speaker: You are free to discuss matters outside the chamber if necessary.

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Honourable Members, we shall proceed. Can we set a date within two weeks for the CS, the CEC for Health, the CEC for Finance, and their respective Chief Officers to appear before this House?

Hon. Joseph Nyongesa: Speaker, this statement was raised in October. Why should we wait another two weeks? They can appear next week since they are already aware of the matter.

Mr. Speaker: Very well. They shall appear next week on Thursday. The five officers—both Chief Officers for Finance and Health, the two CECs, and the County Secretary—should appear before this House. Communication should be issued immediately so that they can prepare to clarify the matter. That will be Thursday, 12th March 2026. Let us move to the next item.

STATEMENT NO. 10 OF 2026 MEMBER FOR BUMULA WARD, HON. HENRY NYONGESA, SEEKS A
STATEMENT FROM THE CHAIRPERSON OF THE SECTORAL COMMITTEE ON EDUCATION AND
VOCATIONAL TRAINING

Mr. Speaker: Hon. Henry, I did not see you logged in earlier. It appeared you were not present since you did not have your card registered. Kindly coordinate with the HANSARD and communication teams.

Hon. Henry Nyongesa: Thank you, Honourable Speaker. I will make the necessary arrangements with the communication team to have my card restored.

I rise to seek a statement regarding the status of Vocational Training Centres (VTCs) and Early Childhood Development Centres (ECDs) in Bumula Ward and across the entire County.

I am aware that the Fourth Schedule of the Constitution of Kenya (2010) outlines the distribution of functions between the National Government and County Governments. Part 2, paragraph 9 provides that County Governments are responsible for primary education, pre-primary education, vocational training centres, homecraft centres, and childcare facilities.

Therefore, pursuant to Standing Order No. 47(2) (c) of the County Assembly of Bungoma Standing Orders, I seek a statement from the Chairperson of the Sectoral Committee on Education and Vocational Training.

This statement concerns the management and infrastructure development of Early Childhood Development Centers (ECD's) and Vocational Training Centers (VTC's) by the County Government of Bungoma for the Financial Year 2023/2024 and 2024/2025. In the response, let the Chairperson inquire and report on the following;

1. The Budgetary allocation

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State the total financial allocation for the construction of ECDE classrooms and VTC's infrastructure specifically in Bumula ward for the Financial Year 2023/2024 and 2024/2025

2. Project status and cost

Provide the detailed list of the ECD and VTC infrastructure projects completed in Bumula ward. Include the specific construction cost for each and confirm whether each facility includes standard sanitation facilities.

3. Compliance with the standards

State whether the constructed ECDE and VTC classrooms meet the minimum quality standards prescribed by the ministry of Education

4. Equipping of facilities

Explain whether this newly constructed ECDE and VTC's classrooms are adequately equipped with the necessary learning materials and furniture.

5. Registration status

State the total number of ECDE centers within the County that are officially registered under the ministry of Education

6. Ratios

Clarify the official people/teacher ratio as stipulated by the ministry of education guidelines.

7. Current staffing levels

Provide the current actual pupil to teacher ratio in the County and explain if the County Government is complying with the standards of 1 to 25 set by the ministry of Education.

8. Special needs accessibility

Explain whether the construction of the ECDE /VTC facilities complies with the requirements for learners living with disabilities. If not outline the departments strategy to ratify this.

9. Specialized training

State the number of ECDE teachers who have received professional training specifically to handle the learners with disabilities.

10. Scheme of Service

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Confirm whether there is a functional scheme of service for the ECDE and VTC's that is teachers /tutors in the County if not explain the immediate measures being undertaken to establish such.

11. School feeding program

Provide a comprehensive report on the status and implementation of the school feeding program for the ECDE learners across the County.

Mr. Speaker: Chair, Education!

Hon. Jack Wambulwa (Chairperson, Education): Thank you Hon. Speaker. I will request that he gives us 14 days.

Mr. Speaker: Let us have a feedback Honourable Members on 19th of March 2026 2.30 p.m. session, Thursday.

2. MEMBER FOR BUMULA WARD TO SEEK A STATEMENT FROM THE CHAIRPERSON, SECTORAL COMMITTEE ON AGRICULTURE, LIVESTOCK, FISHERIES, IRRIGATION AND CO-OPERATIVES DEVELOPMENT

Mr. Speaker: Yes, Hon. Hentry!

Hon. Hentry Nyongesa: Thank you Hon. Speaker, subject to management of Mabanga Agriculture Training Centre.

Hon. Speaker, acknowledging that the Mabanga Agriculture Training Centre (ATC) is a flagship institution of the County Government of Bungoma mandated to enhance Agriculture productivity through the Training of Trainers (TOT's) and the promotion of Agribusiness among the youths and the general farming population within our County.

Pursuant to the provision of Standing Order 47(2) (c) of the Bungoma County Assembly Standing Orders, I wish to request for a statement from the Chairperson of the sectorial committee on Agriculture, Livestock, Fisheries, Irrigations and Co-operatives Development regarding the management and utilization of resources allocated to Mabanga Agriculture Training center. In the statement the Chairperson should enquire and report the following;

1. The Budgetary allocation

State the total financial allocation for infrastructural development and management of all programs at Mabanga ATC for the Financial Year 2023/2024 and 2024/2025

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2. Project implementation

Provide a comprehensive list of all projects and programs undertaken during the aforementioned financial years.

3. Socio -Economic impact

Appraise the socio- economic impacts and programs on the residents and farmers of Bungoma County

4. State the total acreage of the land owned by Mabanga ATC

5. Land utilization

Explain how the said land is currently utilized to achieve the institutional core mandate and the overall objectives.

6. Revenue performance

State the total Appropriation in Aid Revenue realized in the Financial Year 2023/2024 and 2024/2025 providing a breakdown of revenue streams including accommodation and catering services

7. Human Resource Audit

Provide a list of all permanent and contracted employees including their respective designations and job descriptions

8. Operational status

State whether the ATC is operating at optimal capacity, if not outline the specific strategic measures the department is implementing to revamp the institution.

Mr. Speaker: Yes Chair, Hon. Wafula Waiti.

,Hon. Wafula Waiti (Chairperson Agriculture): Thank you Hon. Speaker. I request for 21 days.

Mr. Speaker: 21 days are declined, you will have 14. You will respond on 19th.

Hon. Wafula Waiti: Okay.

Mr. Speaker: We go to the next item!

MOTION

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REPORT BY THE SECTORIAL COMMITTEE ON FINANCE AND ECONOMIC PLANNING ON THE
CONSIDERATION OF RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2025

Mr. Speaker: Yes Hon. Chair of Finance Hon. Polycarp, proceed!

Hon. Polycarp Wandabusi (*Chairperson, Finance*): Thank you Hon. Speaker Sir. Allow me to move a report on receiver of revenue Financial Statements for the period ended 30th June 20 25.

CHAPTER ONE

PREFACE

The report on the Receiver of Revenue Financial Statements for the period ending 30th June, 2025 has been prepared in fulfillment of the County Assembly's oversight mandate as anchored in the Constitution of Kenya, the Public Finance Management (PFM) Act, 2012 and the Standing Orders of the County Assembly of Bungoma. Oversight of County Government on public financial management remains a central responsibility of the Assembly, ensuring that public resources are managed efficiently, transparently and in a manner that promotes the welfare of the people of Bungoma County.

The Receiver of Revenue plays a critical role in the County's fiscal framework, being responsible for the assessment, collection, recording, safeguarding, and remittance of all revenues payable to County Revenue Fund (CRF). The Financial Statements therefore form an essential tool for monitoring performance across the County's revenue streams, evaluating compliance with statutory requirements and understanding the effectiveness of existing revenue administration systems.

In reviewing the Statements, the Committee examined submissions by the County Treasury, interrogated the Revenue Department and analyzed supporting documentation to establish the accuracy, completeness and reliability of the reported figures.

The report highlights key achievements, identifies gaps in revenue administration and outlines challenges that continue to impede optimal revenue performance, including low compliance levels, weak enforcement mechanisms, legislative gaps and inadequate reporting. Finally, the report presents the observations made by the committee and recommendations that would ensure effective and efficient collection of revenue.

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You will allow me Hon. Speaker to skip the mandate of the committee

Mr. Speaker: Proceed, leave it out.

Committee membership

Hon. Speaker

The Committee on Finance and Economic Planning as currently constituted comprises the following Members:

- | | |
|----------------------------|------------------|
| 1. Hon. Polycarp Wandabusi | Chairperson |
| 2. Hon. Godfrey Mukhwana | Vice Chairperson |
| 3. Hon. Stephen Wamalwa | |
| 4. Hon. Joan Kirong | |
| 5. Hon. Aggrey Mulongo | |
| 6. Hon. Vitalis Wangila | |
| 7. Hon. Anthony Lusenaka | |
| 8. Hon. Violet Makhanu | |
| 9. Hon. Tony Barasa | |
| 10. Hon. George Makari | |
| 11. Hon. Jack Kawa | |
| 12. Hon. Grace Sundukwa | |
| 13. Hon. Hentry Nyongesa | |
| 14. Hon. Milliah Masungo | |
| 15. Hon. Catherine Kituyi | |

Acknowledgement

Hon. Speaker.

The Committee expresses its gratitude to the office of the Speaker and the Clerk for the logistical support accorded to it in discharging of its mandate. I also wish to thank members of the Committee for their commitment in examination of the Receiver of Revenue Financial Statements for the period ended 30th June, 2025. The committee also wishes to thank the secretariat for the support received.

Lastly, the committee thanks the County Treasury, for providing valuable information that enabled the successful compilation of this report. It is our expectation that the findings and recommendations contained herein will guide the Executive in strengthening revenue management and enhancing the County's fiscal sustainability.

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On behalf of the Committee on Finance and Economic Planning, I now have the honor to present this report on Receiver of Revenue Financial Statements for the period ended 30th June, 2025 before this Honorable House Signed by the Chairperson, Hon. Polycarp Kimeta Wandabusi.

CHAPTER TWO

Background information

The Receiver of Revenue is responsible for the preparation of the Receiver of Revenue Financial Statements, which gives a true and fair view of the state of affairs of the Receiver of Revenue for and as at end of the period.

The County Executive member for Finance and Economic Planning is responsible for the general policy and strategic direction for the Receiver of Revenue. The principal activity of the Receiver of Revenue is to collect revenue and remit to the County Revenue Fund (CRF). The Receiver of Revenue statements are prepared pursuant to PFMA Act, 2012 section 157 and 158 and PFM regulations, 2015 section 61-64.

The major local revenue sources for the County include, trade licenses, property taxes, Cess, market fees, enclosed bus park and parking fees, administrative services fees, and public health facilities fees among others. AIA is revenue collected from Mabanga ATC/AMC, level 2, 3, 4& 5 hospitals, County vocational training centers, hire of County Machines & Assets. This Collection of AIA revenue is done through agents that are located within the facility entities.

Operation of the fund

The National Government revenues continue to form the largest part of the County Government budget, together with development partners' grants, contributing 89% while locally generated revenues constitute 11% of budget. The County Treasury assured the committee that the resource mobilization office will explore alternative external sources to support the resource envelope.

County Government collects local revenue using the Bungoma Automated Revenue Management System (BARMS). Every collecting officer has a Point of sale (POS) machine to ensure that each revenue paid is captured directly into the system to avoid leakages and encourage efficient revenue collection. The amounts are banked daily in the four Collection accounts and swept into the Bungoma County Revenue Fund A/C held at CBK on Tuesday of every week.

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Revenue Raising Measures

In order to achieve a sustained growth in revenue collection; the County Government will undertake the following measures;

- i. Use tax incentives including, negotiated flexible plans for defaulters, and a property tax waiver to boost compliance especially from property taxes.
- ii. Undertake a rigorous sensitization of residents to register with the Social Health Authority (SHA) to boost remittances to County health facilities
- iii. Undertake a comprehensive update of county revenue register to ascertain number of all traders, tenants and property owners, and establishing defaulters-
- iv. Undertake a census of Bodaboda operators within the County with a view of establishing a register.
- v. The County will shift from issuance of free farm inputs including fertilizers to vulnerable farmers to provision at a subsidized rate. Proceeds from sale of these inputs will boost County revenue
- vi. Continuous weekly performance appraisal for all revenue collectors across all collection points to monitor variations between collections and targets. This enhances collections from market fees and related streams.
- vii. Undertake a follow-up and enforcing of recovery of outstanding corporate Cess arrears from obligated companies
- viii. The Office of County Attorney is currently fully established. Treasury will work with the office to enforce collections from defaulters through legal processes. Further to this, plans are underway to facilitate collaboration with the Law courts administration in setting up an express special court on County Revenue matters.
- ix. Carry out Training needs assessment and subsequently capacity-build all Revenue collectors.
- x. Gazette proposed Cess collection barriers to enhance collection of unstructured Cess.
- xi. Ensure proper and prompt accounting and reporting by receivers of revenue as per Section 157 (2) of PFMA, 2012.

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- xii. Work with the County Assembly to fast track completion of relevant pieces of legislation to inform administration of various fees and charges. These include revenue administrative bills and valuation rolls.
- xiii. Procure more revenue collection devices including MPOS, Tablet and mobile phones.
- xiv. Consider early and late market shifts on select markets whose nature of trading activities outline normal working hours.

Financial Performance

The County projected to collect Kshs.2,256,892,816 from own source revenue and AIA, representing 14.5% of the total approved budget of Kshs.15,589,447,703. In the 1st supplementary budget, the amount was revised downwards to Kshs.1, 777,933,189 (11% of budget). AIA was revised downwards from Kshs.1,063,647,395 to Kshs.735,471,646 while own source revenue from Kshs.1,193,245,421 to Kshs.1,042,461,543. The budget was revised to Kshs.16, 705,464,800 incorporating balance brought forward from financial year 2023/24.

The County collected Kshs. 1,368,861,328 for a period of twelve months ending June 30th, 2025, compared to Kshs. 1,095,692,519 reported for the corresponding period ending 30th June, 2024. This reflects a marginal increase of Kshs. 273,168,809 representing a 24.93% growth in revenue.

The actual collection of Kshs. 1,368,861,328 represents 77% of the annual target, against an expected performance of 100% by the fourth quarter. Of the Kshs. 1,368,861,328 collected, Kshs. 62,838,317 relates to arrears from previous years; Kshs. 54,273,838 from Cess and Kshs. 8,564,479 from land rates leaving Kshs. 1,306,023,011 attributable to the period ending June, 2025. From the total collection, Kshs. 419,548,659 was raised from local revenue sources, while Kshs. 949,312,669 (Health facilities Kshs.905, 410,941 and Hire of County Assets Kshs.43, 981,227) came from AIA, representing 130% of the targeted Kshs. 735,471,646.

The Hire of County Assets Kshs.43, 981, 227, did not take into account hire of County machinery by the Roads and Public works department because they did not submit a report on money collected. Equally, revenue from hospital facilities is utilized at source, a report on the collection and utilization should be submitted to the County Assembly separately.

In the period under review, the County receipted a total Kshs. 1,584,848,575. Of this amount, Kshs. 1,368,861,328 constituted actual collections, Kshs. 184,221,069 represented receivables (debtors), and Kshs. 39,141,581 comprised waivers granted by level 4 & 5 facilities and local revenue. The County gave Kshs.31, 766, 177 as waivers to patients in level 4 & 5 facilities, and Kshs.7, 375,404 to traders. The department explained that waivers and variations in health facilities are approved by waiver committees appointed by CECM for Health and Sanitation. On

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waiver of Kshs.7, 375,404 to traders, no report has ever been furnished to the County Assembly. Moreover, the waivers were not approved by CECM Finance and Economic Planning as required by PFMA 159. A report should be submitted detailing the beneficiaries, the amounts given and reasons for the waivers as required by PFM regulations 2015 (County Governments) 64 (3).

Although the department has not submitted a report to the County Assembly on the Kshs.39,141,581 waivers giving details of beneficiaries and reasons for the waiver as required by PFM Act 2012 165 (4), from the collected amount, Kshs. 412,558,318 was transmitted to County Revenue Fund.

According to the Controller of Budget report, the County collected Kshs. 485,531,746 as own-source revenue and not Kshs 419,548,659. The department submitted that the variance arose because the C.o.B report comprises revenue from all streams including those used at source such as proceeds from Mabanga. In contrast, the Financial Statements only reflect deposits made into the revenue collection account through the Bungoma Automated Revenue Management System (BARMS).

The committee sought the reason why the department of Health revised their target downwards and yet it achieved 130% collection. The department submitted that it was financially prudent to make the adjustment since realization of arrears from SHA/NHIF was uncertain.

Further the committee sought clarity on low collection of own source revenue, the department submitted that the targets set are not scientific and realistic, according to Commission on Revenue Allocation (CRA) and the World Bank findings of the 2022 national study on Own Source Revenue (OSR) potential and tax gaps, it was estimated that Bungoma's OSR potential is approximately Kshs 1.87 billion annually.

Statement of comparison of Budget to Actual collection

Total local revenue budget was Kshs.1, 777,933,189, actual collection was Kshs. 1,368,861,328 leaving a balance of Kshs.409, 071,861. This is 77% of target against the 100% expected.

While revenue streams that performed well include: Hospital facilities 122% due to reimbursements from SHA, Administration control 102%, parking fees 95%, property rent 79%, conservancy Administration 74%. The following revenue streams collected below the expected: sale of inputs which was targeted to raise Kshs.163 million, later revised down to Kshs.12million but did not realize any collection. Single business permit, one of the major sources of revenue realized 42%, Land rates 13%, public Health service fees 16%, physical planning 26%, Market fees 35%, Advertising 58% as detailed in the table below;

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Receipts	Budget	Actual realized	variance	% of Realization
	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue				
Single/Business Permits	246,886,787	103,988,511	142,898,276	42%
Land Rate	163,814,018	21,441,977	142,372,041	13%
Miscellaneous Receipts	106,469,402	75,500	106,393,902	0%
Market Fees	116,660,670	40,664,780	75,995,890	35%
Cess	100,014,389	65,848,848	34,165,541	66%
Public Health Service Fees	30,137,645	4,947,877	25,189,768	16%
Physical Planning and Development	32,415,143	8,433,780	23,981,363	26%
Advertising	48,957,759	28,285,511	20,672,248	58%
Other Fines, Penalties, and Forfeiture Fees	18,749,115	1,140,820	17,608,295	6%
Proceeds from sale of assets	12,216,122	0	12,216,122	0%
Conservancy Administration	18,551,802	13,764,100	4,787,702	74%
Property Rent	22,136,578	17,594,188	4,542,390	79%
Parking Fees	84,955,998	80,944,200	4,011,798	95%
Administration Control Fees and Charges	31,855,430	32,339,067	-483,637	102%

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Hire of County Assets	8,640,683	43,981,228	-35,340,545	509%
Hospital Fees	735,471,646	898,035,537	-162,563,891	122%
Total County Own Source Revenue	1,777,933,187	1,361,485,924	416,447,263	77%

Statement of Revenue and disbursements for the Period ended 30th June, 2025

The table below gives a breakdown of revenue collection in the period. The collection includes amounts accrued/earned but yet to be received or collected by the Receiver of Revenue, referred to as receivables from exchange and non-exchange transactions in this case relating to Cess, land rates and hospital facilities. The department did not give details on the amounts owing from property rent which includes County houses and market stalls.

Total billing was Kshs.1,592,227,142, total disbursements were Kshs.1,413,405,834 broken down as: Hospital facilities, Kshs.953,771,962, transfer to CRF Kshs.419,989,850,waivers and exemptions Kshs.39,141,581, bank charges Kshs.502,439. As outlined in the table below;

	Period As at June 30 th , 2025	Actual collection	billed but not received
	Kshs		
Revenue from non-exchange transactions			
Cess	118,351,896.89	65,848,848.06	52,503,048.83
Land Rates	52,219,237.30	21,441,977.00	30,777,260.30
Single/Business Permits	103,988,511.45	103,988,511.45	-
Conservancy Administration	13,764,100.00	13,764,100.00	-
Administration Control Fees and Charges			

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	32,339,067.00	32,339,067.00	-
Other Fines, Penalties, and Forfeiture Fees	1,140,820.00	1,140,820.00	-
Public Health Service Fees	4,947,877.00	4,947,877.00	-
Physical Planning and Development	8,433,780.00	8,433,780.00	-
Total Revenue from non-exchange transactions	335,185,289.64	251,904,980.51	83,280,309.13
Revenue from exchange transactions			-
Property Rent	17,594,187.50	17,594,187.50	-
Parking Fees	80,944,200.00	80,944,200.00	-
Market Fees	40,664,780.00	40,664,780.00	-
Advertising	28,285,511.00	28,285,511.00	-
Hospital Fees	1,045,496,446.30	898,035,537.15	147,460,909.15
Hire of County Assets	43,981,227.99	43,981,227.99	-
Miscellaneous receipts	75,500.00	75,500.00	-
Total Revenue from exchange transactions	1,257,041,852.79	1,109,580,943.64	147,460,909.15
Total Revenues (a)	1,592,227,142.43	1,361,485,924	230,741,218.28
Disbursements			
Disbursements To CRF	(419,989,850.95)	-414,556,229.55	
Disbursement to another County Fund	(953,771,962.55)	-922,005,785.35	
Bank charges	(502,439.66)	-502,439.66	
Waivers and exemptions			

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	(39,141,581.50)		
Total Disbursements and other charges (b)	(1,413,405,834.66)	-1,337,064,454.56	
Balance Due for Disbursement (collected amounts) (c)	107,799,355.32		
Balance Due for Disbursement (uncollected Amounts) (d)	410,436,293.88		
Balance Due for Disbursement and Collection (e = c + d)	518,235,649.20		

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Transfer to other County Fund (AIA)

During the period, Primary Health care facilities received Kshs.169, 058,177.93, Level 4 and 5 facilities Kshs.742, 649,182.25, Mabanga ATC Kshs.23, 249,987.15 and VTCs Kshs.18,814,615 as shown in the table below;

Table 3

Description	Period ended June, 2025
Primary Health care facilities	169,058,177.93
Level 4 & 5 hospitals	742,649,182.25
Mabanga ATC	23,249,987.15
VTCs	18,814,615
Total	953,771,962.55

Cash at bank

The County had an opening bank balance of Kshs.76, 002,481.44 on 1st July, 2024 and closing balance of Kshs.107,799,355 as at 30th June, 2025. This differs from the balance given in 2nd quarter report of an opening balance of Kshs.87,675,612. A close analysis of the figures indicate that balances of a number of hospital facilities changed, they include: Bungoma referral hospital from Kshs.63, 197,153 to Kshs.56, 967,918 while Cheptais Sub- County hospital balance changed from 793,136 to Kshs.165,136 among others. The department acknowledged the differences and further submitted that the final Receiver of Revenue has since been revised. The response as to why the balance changed was not satisfactory.

Name of Bank, Account No. & currency	Period ended 30th June 2025	Statement 1st July 2024
	Kshs	Kshs
Kenya Commercial Bank 1177737930	948,300.64	867,101.35
National Bank of Kenya 7700058148	4,070,713.21	600.00
Cooperative bank of Kenya 01141669167100	25.00	18,525.50
Equity Bank 0480261006908	414,582.55	57,404.75
M-pesaPaybill 337890	-	-
Primary Health Care Facilities (Consolidated)	45,527,079.56	5,166,797.19
Bumula Health Centre Dev Community		

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Mt. Elgon District Health Services		
Kimilili Health Management Services	288,825.63	2,544,106.13
Health Care Services Webuye	939,720.50	684,774.25
MOH Hospitals (Bungoma Referral)	47,407,560.00	56,967,918.00
Bokoli Sub-District Hospital	474,793.10	879,374.90
Med Sup Nait. Cost Sharing Account	-	
Sirisia Sub-District Hospital CA MoE/ School Accounts	-	
Chwele Sub-District Hospital – BGM	280,807.13	2,065,298.00
Cheptais Sub-District Hospital	-	
Cheptais Sub County Hospital Collection Account	28,513.90	165,136.10
Mabanga Agricultural Training Centre KCB	401,697.55	580,047.55
Bungoma County Agriculture Mechanization Centre Equity	19,564.75	29,747.25
Chwele Sub County Hospital Collection account (Co-op. Bank)	-	
MT. Elgon Sub County Hospital - Collection 1141782311800	20,614.27	54,795.00
Sirisia Sub County Hospital Revenue Collection -01141782311100	151,865.55	1,759,744.55
Naitiri Sub-District Hospital Collection Account(KES)	833,689.00	572,102.00
Sinoko Sub County Hospital cooperative Bank	8,709.55	332,223.15
Sinoko Sub County Hospital kcb Bank	2,977.75	
Bumula Sub County Hospital Collection Account -01141782311500	1,409,057.00	712,185.20
Public Health Collection Account KCB 1156993393		
Public Health Collection Account KCB 1225921872		

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Bungoma Vocational Training (Consolidated)	4,570,258.68	2,544,600.56
Cash at Hand		-
Total	107,799,355.32	76,002,481.43

Receivables from non- exchange transaction

This is cash expected from debtors to the County arising from charges/levies/taxes without directly giving value in exchange as required by the accrual basis of accounting. As at 1st July, 2024, the County had arrears of revenue of Kshs.226, 212,061 expected from Cess and land rates as listed in the table below. Kshs.138, 740,058 was added during the period to bring the total outstanding amount to Kshs.364, 952, 119. Kshs.62, 838,317 was received during the period to offset the outstanding amount, leaving a closing balance of Kshs.302, 113,803. No statement of assessment of recoverability of the money was given and there was no indication that the County has put in place any measures to collect the same. Some of the companies that owe Cess and land rates are listed below:

Debtor	Revenue Stream	Amount
Nzoia Sugar Company	Land Rates	74,486,142.33
Nzoia Sugar Company	Agricultural Produce Cess	59,253,950.59
BUTCO	Land Rates	42,949,258.68
Kenya Railways	Lands Rates	41,438,049.52
West Kenya	Agricultural Produce Cess	19,871,381.20
George Webala Simiyu	Land Rates	6,436,060.00
Houghtol Ellis Ominde	Land Rates	4,403,548.06
BAT Kenya Limited	Agricultural Produce Cess	2,950,680.42
Butali Sugar	Agricultural Produce Cess	1,879,886.00
Mumias Sugar	Agricultural Produce Cess	685,897.00

Classification of Receipts	Balance as at the beginning of the current year (1st July 2024)	Arrears received during the Period.	Additions in arrears for the current Period to June, 2025	Total arrears as at June, 2025	Measures taken to recover the arrears	Assessment to the recoverability of arrears
(Indicate As	A	B	C	D=A-B+C		

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Applicable)						
Cess	65,857,330	54,273,838	106,776,887	118,360,379		
Land rate	160,354,731	8,564,479	31,966,335	183,756,587		
Total Arrears	226,212,061	62,838,317	138,743,222	302,116,966		

On why the money has remained outstanding for that long, the treasury gave the following reasons:

- i. Closure of operations and leasing of major corporate tax payers marred with financial problems e.g. Nzoia Sugar Company, Master Mind and Mumias Sugar Company.
- ii. Lack of supporting legislative framework to recover the debts e.g. Valuation Rolls and Rating Acts
- iii. Absence of County representation in corporate dissolution and transfer committees to articulate County’s interests and be listed as preference creditors.
- iv. No Revenue Credit Control policy to manage Debtors

On measures put in place to ensure arrears are collected, the following were given:

1. Revenue department has established a cross departmental team to resolve and arbitrate tax related disputes.
2. Property Rates verification exercise to be conducted to confirm property rates ownership details and payments
3. Pursue all rate defaulters recorded in BARMS through enforcement actions and demand notices to recover outstanding liabilities.
4. Migrate all rates data from LAIFORMS to BARMS to centralize and digitize billing, tracking, and enforcement.
5. Integrate rate payments with SBP (Single Business Permit) systems to streamline billing and encourage compliance among commercial property users.

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6. Conduct sensitization campaigns to educate ratepayers on payment obligations, eligibility, and available waivers.
7. Develop a comprehensive database of all ratable properties to strengthen billing and ensure complete coverage of the tax base.

On assessment of recoverability of the arrears, Treasury stated that if the above measures are pursued, 50 % of the debtor portfolio is collectible, which means there should be a provision to write off the other 50%.

Receivables from exchange transactions

Receivables from exchange transactions refer to debts arising from services the County provides to citizens in return for payment. As at the reporting period, the total amount owed to the County was Kshs. 445,757,254. Of this, Kshs. 198,694,705 representing 45% has been outstanding for more than three years, raising concerns about its recoverability, while the remaining Kshs. 247, 062, 549, (55%), is considered current. County hospital facilities are owed Kshs. 108,319,327 by SHA/NHIF and other debtors. However, details on amounts outstanding from other revenue sources such as house rent, market stall rent, and hall hire fees were not provided.

The continued accumulation of receivables is attributed to several factors. These include the closure or leasing of major corporate taxpayers that have been experiencing financial challenges, such as Nzoia Sugar Company. Additionally, the County lacks a strong legislative framework to support debt recovery efforts and there is no revenue credit control policy in place to guide the management of debtors.

Ageing analysis of revenue in arrears as at 30th June, 2025

Description	Less than 1 year	Over 3 years	Total
Cess	106,776,886.89	28,996,790.00	135,773,676.89
Land rates	31,966,335.00	169,697,915.24	201,664,250.24
Hospital fees	108,319,327.65		108,319,327.65
Total	247,062,549.54	198,694,705.24	445,757,254.78

Payables due to County Revenue Fund (CRF)

These represent amounts that had not yet been disbursed to the CRF, as well as revenue that had been billed but not collected by the Receiver of Revenue by the close of the reporting period. At the end of the

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period, Kshs. 5,433,621 had been collected but not yet transferred to the CRF; this amount reflects balances held in various commercial bank collection accounts pending remittance. Additionally, Kshs. 102,365,733 had been collected but retained in operational accounts, representing the closing cash balances in the bank accounts of various County facilities. A further Kshs. 410,433,130 had been billed but remained uncollected at the end of the period. This amount, arising from both exchange and non-exchange transactions, is still due for collection by the Receiver of Revenue before it can be disbursed to the CRF account.

Payables	Period ended June-2025	Opening statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	5,433,621.40	943,631.60
Amount Collected but Retained in the operation account	102,365,733.92	75,058,849.83
Amount billed and yet to be collected for disbursement to CRF	410,436,293.88	226,212,061.40
Total undisbursed funds to CRF	518,235,649.20	302,214,542.83

Revenue Collection Challenges

Revenue enhancement effort has been hampered by a number of challenges, key among them highlighted below:

- i. The County still lacks necessary pieces of legislation relating to property taxes. The Valuation Rolls for Kimilili, Webuye and Bungoma towns still await County Assembly approval.
- ii. The poor state of market support infrastructure including livestock sale yards, sanitation facilities and slaughterhouses and poor drainage facilities during rainy seasons.
- iii. There is still a limitation in undertaking revenue supervision and inspections arising from mobility constraints. The few vehicles assigned for revenue enhancement are old and frequently breakdown.
- iv. Facilitation (budget allocation) towards revenue staff capacity building, supervision, inspections, trader sensitization and enforcement activities has been consistently low.
- v. Low Social Health Authority (SHA) uptake and registration with Bungoma County only ranked

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on average scale. Remittance from the authority has consequently remained comparatively low.

CHAPTER THREE

Committee observations and recommendations

Committee observations

The committee made the following observations;

1. The County collection of Own Source Revenue was only 40% of target.
2. The County over relies on exchequer. The National Government revenues together with development partners' grants continue to form the largest part of the County Government budget contributing 89% while locally generated revenues constitute 11% of budget. There is no policy strategy in place for private partnerships to undertake costly development projects like roads.
3. Health facilities realized AIA collection of Kshs.905, 410,941 against a revised target of Kshs. 735, 471, 646 achieving 130% of target.
4. On 1st July, 2024, the County had an opening bank balance of Kshs.76, 002,481.44 and a closing balance of Kshs.107, 799,355.This differs from the balance given in 2nd quarter report of an opening balance of Kshs.87, 675,612.
5. Kshs.247, 062,549 of the arrears are over 3 years old and possibly only 50% is recoverable.
6. Level 4 &5 hospital facilities waived a total of Kshs. 31,766,177 in hospital fees in the Financial Year 2024/2025. No details on the waiver have been furnished to the Assembly as required by PFM regulations 2015 (County Governments) 64 (3).Treasury also waived Kshs.7, 375,404 relating to local revenue.
7. The County realized Kshs.43, 981, 227 in hire of County Assets. There was no report on collection from Roads, Infrastructure and Public Works on County machinery hired by contractors.
8. There is no revenue credit control policy in place and approved legal framework to reinforce revenue collection.

Committee Recommendations

The committee made the following recommendations;

1. **THAT**, the Receiver of Revenue should immediately develop a comprehensive database of all traders across current revenue streams and undertake an audit of these streams to seal leakages and adopt realistic revenue targets. Additionally, the County Treasury should within six (6) months develop a Public Private Partnership (PPP) Policy and establish a PPP Desk to attract private investment for major infrastructure projects in line

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with the County Government Act,2012 Section 6(3)which mandates the County Government to have Public Private Partnership.

2. **THAT**, the CECM for Health and Sanitation and the CECM for Finance and Economic Planning should within thirty (30) days review and revise the revenue targets for the Department of Health and Sanitation upwards, providing clear justification supported by data and projected collections such as SHA/NHIF reimbursements in line with *PFM Act, 2012*, Section ,104(1,d) on mobilizing resources and having mechanisms to raise the revenue and resources, Section 1o4(j) on ensuring all financial information are recorded and PFM regulations (County Government) 2015,regulation 25 on fiscal responsibility which entails also governing revenue planning, target setting, and reporting.
3. **THAT**, the County Treasury and County Attorney should within six months liaise with judiciary, which has mandate to establish courts, to fast-track the operationalization of County special Courts to support efficient debt recovery. In addition, the receiver of revenue should analyze all aged debts and make provisions for recoverability and/or initiate the write-off of irrecoverable amounts in accordance with PFM laws, while simultaneously strengthening debt recovery mechanisms in line with PFM (County Government) regulations, 2015, part xiv, on principles of Public Debt Management.
4. **THAT**, the County Treasury and CECM Health and Sanitation should ensure that all hospital fee waivers and any local revenue waivers are reported to the County Assembly on quarterly basis, as required by law in line with PFM Act Sec.159 on waivers and 165(4) on submission of waiver report to the county Assembly.
5. **THAT**, the CECM for Roads, Infrastructure and Public Works should submit comprehensive reports on machinery hire revenues to the County Assembly within sixty (60) days after the adoption of this report to enhance accountability and ensure all hire proceeds are properly recorded in line with PFM Act, 2012, Section 104(g) on inventory of County Government Assets.
6. **THAT**, the County Treasury should within ninety (90) days develop a formal Revenue Credit Control Policy and update the necessary legal and administrative frameworks to strengthen revenue collection and enforcement in line with *PFM Act, 2012*, Sections 120 on county treasury managing cash within a framework established by the County Assembly and by regulations.

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Honourable Speaker, we have an adoption schedule that was signed by all Members. At this point, I wish to invite Hon. Makari to second the motion.

Mr. Speaker: Thank you, Chairperson of Finance, Hon. Polycarp. You should actually be preparing to reply to the motion. You cannot run away from your own report.

Hon. George Makari: Thank you, Honourable Speaker. First, I wish to commend my Chairperson for the tremendous work he has done. Having stood on the floor for quite some time presenting the report, we can excuse him for momentarily forgetting that he is required to reply to the motion.

As I second this motion, it is important to note that our revenue targets were not fully realized. According to the report that was submitted, only 40 per cent of the projected revenue was collected. Honourable Speaker, I request your protection because there appears to be a group of Members holding a discussion in the House. Kindly ask them to listen to what we are presenting.

M. Speaker: I have noticed that it is only Hon. Hentry and Hon. Vitalis who are missing from that discussion.

(Laughter)

Hon. George Makari: That is why I mentioned that there is a group of Honourable Members engaged in that discussion.

Mr. Speaker: Proceed, Hon. Makari.

Hon. George Makari: Honourable Speaker, as I was saying; only 40 per cent of the revenue target was realized. The question then arises: what happened to the remaining 60 per cent?

Mr. Speaker: Honourable Members, the practice in this House is that when someone is seconding or replying to a motion, they should not be interrupted.

Hon. George Makari: My friend Hon. Otsiula is a senior lawyer...

Mr. Speaker: Hon. Otsiula, let us first allow him to finish. You will have the opportunity to seek clarification later. Hon. Makari, for the record, I only have Honourable Members in this House. Therefore, the word “cartels” should be withdrawn since it is already on the HANSARD.

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Hon. George Makari: Thank you, Honourable Speaker. I am well guided.

Mr. Speaker: Hon. Makari, kindly withdraw that word.

Hon. George Makari: Honourable Speaker, as I said, I am well guided, meaning that I have withdrawn the word.

Mr. Speaker: No, please withdraw the word explicitly.

Hon. George Makari: I therefore withdraw the word, Honourable Speaker.

Mr. Speaker: Thank you. You may proceed.

Hon. George Makari: As I was explaining, out of the 100 per cent revenue target, the County Government of Bungoma was only able to collect 40 per cent.

For instance, when we interrogated some of the revenue streams, we noticed that even rental income from County houses did not meet the target. We have never been informed that any of these houses collapsed or ceased to exist. The houses are still there and people are living in them. So how is it possible that we cannot collect 100 per cent of the rent from these houses? It raises serious concerns.

Another issue, Honourable Speaker, is that the Roads Department does not disclose revenue generated from the hire of County machinery. The department hires out equipment such as loaders and graders, yet this income is not clearly reflected in the statements, despite the fact that significant revenue is generated from these services.

If we cannot even achieve 90 per cent of our revenue targets, it will become very difficult to finance our CEF projects. Earlier, the statement raised by Hon. Jack Wambulwa regarding Community Health Volunteers (**CHVs**) was also explained away by saying that revenue targets were not realized. In other words, the County fails to collect revenue and then blames the shortfall in local revenue collection.

However, from what we can see, many businesses are emerging in this County. Therefore, it is difficult to understand how we cannot even collect 90 per cent of revenue from Single Business Permits.

As I support this motion, I would like to highlight that while a few revenue streams performed relatively well, several important ones significantly underperformed. For example:

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- Single Business Permits realized only 42 per cent of the target.
- Land rates performed extremely poorly at only 13 per cent.
- Market fees achieved 35 per cent.
- Public health services fees stood at 16 per cent.
- Physical planning fees reached only 26 per cent.

Honourable Speaker, these figures represent the full-year consolidated statement, not just a first-quarter report. Yet some streams are performing at as low as 13 per cent.

At one time in this House, it was mentioned that if you pass through Misikhu Market on a market day, you will see traders occupying the roadside in large numbers.

Mr. Speaker: Let me assist you, Hon. Makari. That was from a report by the Trade Committee, chaired by Hon. Okasida, where the revenue target was set at KShs. 5 million.

Hon. George Makari: Thank you, Honourable Speaker. Hon. Ipara Okasida passes there frequently, although I am not sure if he travels there daily. However, with the large number of traders operating in that market, the daily revenue target was set at only KShs. 2,500 on a market day.

Mr. Speaker: Honourable Members, you may refer to that report. It sampled revenue collections from markets such as Kamukuywa, Bukembe, Township, and Mayanja. The targets were extremely low—for example, Mayanja Market had a target of only KShs. 3,000.

Hon. George Makari: Exactly, Honourable Speaker. When you look at the high number of traders in those markets, it is unrealistic to say that the market can only collect KShs. 2,500 on a market day. That figure is far from the reality on the ground.

Finally, you will also find issues related to waivers and compliance. During the period under review, KShs. 31 million was waived by Level 4 and Level 5 hospitals, while KShs. 7,375,000 was waived from local revenue collections.

However, according to the Public Finance Management (PFM) Act, any waiver must be brought before this House by the CECM for approval. This has never happened. Therefore, I second the report so that it can be opened for Members to debate. Thank you.

Mr. Speaker: Thank you, Hon. George Makari, for seconding the committee report that was ably moved by Hon. Polycarp Wandabusi.

Allow me now to formally propose the motion for debate.

(Motion proposed)

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Mr. Speaker: Hon. Everton Nganga, you have not indicated that you wish to speak, yet you are standing. I thought you were stepping out briefly, but I now understand that you want to contribute.

Hon. Everton Nganga: Thank you, Honourable Speaker, for giving me the opportunity to contribute to the motion that has been ably moved by Hon. Polycarp Wandabusi and seconded by Hon. George Makari.

Honourable Speaker, this is a very good report. Under normal circumstances, whenever we prepare budget estimates; whether in a household, an organization, the County Assembly, or the County Government; we base them on expected cash flows and anticipated revenue during the entire financial period. As we all know, our budget runs for a specific period, and in this case, it is a full financial year.

Honourable Speaker, if our local revenue collection only reaches 40 percent of the target, it means we have a deficit. When such a deficit occurs, it implies that some planned activities will have to be dropped.

I would like to focus on the areas of property rent and property rates. These are sectors through which many counties generate significant revenue. When you look across the county; from Naitiri to Bumula and from Dorofu to Mount Elgon; you will see vast land owned by the County Government. Even within Bungoma town, there are plots along Moi Avenue that belong to the County Government.

If we were to develop a proper valuation roll, we could collect the correct property rates. I am not sure when these plots were last valued. It is possible that some were valued many years ago. For instance, a plot valued in the year 2000 at about KSh 1 million could now be worth KSh 15 to 20 million.

However, we continue to collect rates without an updated valuation roll. This issue was also raised in a Public Accounts Committee (PAC) report. We cannot effectively determine the correct rates without an updated valuation roll.

Mr. Speaker: Let me correct you, Hon. Everton Nganga, CPA. We do have a valuation roll from 2005, which is still being used today. It is the same one that was used during the time of the former County Council and Municipal Council of Bungoma. For example, the building known as Black House, which previously housed County Executive offices, pays only KSh 20,000 per year *in rates*. Some properties even pay as little as KSh 5,000 because the valuation was originally based on empty plots and has never been revised. Please consider that as you proceed.

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Hon. Everton Nganga: Thank you, Honourable Speaker, for the clarification. I had assumed the valuation was done in 2000, but it is now clear that it was done in **2005**. That itself demonstrates a failure on the part of the County Government.

We urgently need a current valuation roll, which would enable the Finance Department to collect the correct property rates. Across our County; in places such as Nzoia Sugar Company in Naitiri and in numerous markets; there are many properties that should be generating revenue. Updating the valuation roll would significantly improve our revenue collection.

I would also like to address the issue of revenue collected from health facilities. Since the seconder of the motion, Hon. George Makari, is also the Chair of the Health Committee, I wish to highlight something.

During visits by the PAC Committee to facilities such as Bungoma County Referral Hospital and Webuye Level 4 Hospital, we observed that the figures reported in the County's financial statements appear to be underestimated and inaccurate.

If one were to conduct a surprise audit, starting with the daily collection sheets from each teller or payment point, and then calculate the actual daily collections, it would be possible to estimate the real monthly revenue through extrapolation.

In many cases, facilities like Bungoma Referral and Webuye receive between KSh 30 million and KSh 40 million per month from the Social Health Authority (SHA). If you extrapolate that figure annually, it would amount to a substantial sum. However, the figures presented to committees do not reflect this reality.

These facilities use the Fansoft system, which only the superintendent and accountant can access. In many cases, these officers manipulate the figures and fail to present accurate data.

I therefore urge the Chair of the Health Committee to conduct surprise inspections to verify the actual revenue collected. As it stands, the figures presented in the report are not accurate, and there are several loopholes through which money is lost in the County Government of Bungoma.

At the end of each year, CEF projects become the sacrificial victims whenever revenue shortfalls occur, yet these projects are meant to bring development to our wards. Thank you, Honourable Speaker. I support the report.

Mr. Speaker: Hon. Johnston Ipara, then Hon. Jack from the dispatch.

Hon. Johnston Ipara: Thank you, Honourable Speaker. I would like to begin by commending the mover of the report. This being his first report as Chair of Finance, he has done well. Thank you, Hon. Polycarp.

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Mr. Speaker: Hon. Ipara that cannot be referred to as a maiden speech. I can produce several HANSARD records of Hon. Polycarp speaking in this House.

Hon. Johnston Ipara: I apologize and withdraw the word “maiden speech.” I meant to say that it is the first report he is presenting as Chair of Finance.

Mr. Speaker: That is acceptable. Please proceed.

Hon. Johnston Ipara: Thank you, Honourable Speaker. I also commend Hon. George Makari for seconding the report and highlighting key issues.

Let me begin with the issue of the valuation roll, which Hon. Everton Nganga mentioned. The valuation roll is extremely important when it comes to collecting property rates. As you indicated, many properties are not properly registered. This makes enforcement difficult because we cannot easily determine which properties exist and which should be paying rates.

Additionally, many properties are not declared, making it even more difficult for revenue collectors to meet their targets. Furthermore, most traders in town continue to pay outdated rates, as you clearly illustrated earlier.

Another major challenge affecting revenue collection is weak enforcement. That is where we should begin addressing the problem. There is also political interference. Last year, many politicians; including myself; interfered with officers who were enforcing the payment of Single Business Permits. Some of us even resisted paying those fees.

If we truly want this County to succeed, we must allow enforcement officers; regardless of their rank; to enforce the law without interference.

We must also focus on strengthening major revenue streams such as property rates, business licenses, and market fees. For instance, along the road from Musikoma Junction to Kanduyi Junction, there are more than 100 shops operating without valid licenses. Some even use photocopied licenses.

Another major revenue source is market fees, particularly in markets such as Chwele, Kimilili, and Kamukuywa. Large amounts of money change hands during market days, but due to poor supervision, the County fails to collect the expected revenue.

Bungoma County is largely an agricultural economy. Studies show that such counties can generate between KSh 300 million and KSh 800 million annually as own-source revenue. Yet we are only collecting about KSh 410 million, which represents about 40 percent of our potential revenue.

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For counties receiving equitable share allocations of KSh 13 billion to KSh 16 billion, own-source revenue should ideally range between KSh 1.5 billion and KSh 2.5 billion annually. Unfortunately, Bungoma County does not reach those levels.

This suggests that either the officers responsible do not understand their roles, or they deliberately ignore the regulations governing revenue collection. That has done a great disservice to this County.

Going forward, we must take this matter seriously. Surveys conducted on market days show that the actual revenue collected should be much higher than what is reported. The main problem remains lack of supervision. I submit.

Mr. Speaker: Hon. Jack Wambulwa.

Hon. Jack Wambulwa: Thank you, Honourable Speaker, for the opportunity to contribute.

First, I commend the Chair of Finance, Hon. Polycarp Wandabusi, for presenting this report, as well as Hon. George Makari for seconding it.

It is concerning that revenue targets set for market collectors are often achieved at the local level, yet the County fails to reflect the same results in its overall financial reports. For example, in Myanga Market, collectors often report that they have exceeded their targets. The question then becomes: why do those achievements not appear in the County's revenue reports?

The likely explanation is that the revenue collection machines are manipulated, allowing some individuals to divert money into their own pockets instead of depositing it into County accounts.

Another concern is the Finance Department's budget allocation. Each year we allocate about KSh 1.2 billion to the department to support revenue collection. If we provide such a large amount, why is the department unable to collect even KSh 400 million in revenue? This is an issue that the Finance Committee must investigate thoroughly.

Additionally, I was shocked to see that Bumula Sub-County Hospital reported zero revenue, and similar cases appear in Sirisia and other hospitals. Yet payments are made using M-Soft machines and even bank agents. How can such facilities report zero revenue? This clearly indicates misappropriation of funds.

Another issue concerns CESS revenue, which is collected from agricultural produce. This money is supposed to be reinvested in roads and services that support farmers. However, we rarely see such reinvestment. The money appears to be squandered while the County claims that revenue targets were not achieved.

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Members should take this matter seriously. We must summon the Executive and demand accountability. Departments that fail to generate revenue should not continue receiving large allocations from funds meant for development. Thank you, Honourable Speaker.

Mr. Speaker: Thank you. Hon. Isaiah Sudi.

Hon. Isaiah Sudi: Thank you, Honourable Speaker. I also commend the mover and seconder of this motion.

While we are encouraging traders to pay their rates and licenses, we must also ask ourselves what the government is doing to improve the business environment. For example, during heavy rains, Bungoma town becomes flooded, making it difficult to conduct business. Areas such as Tutii/Marakaru and around the stadium are severely affected by poor drainage.

How can we expect traders to willingly pay taxes when they operate in such poor conditions? We must also examine how the revenue we collect is utilized. If traders see their taxes improving infrastructure and services, they will be more willing to comply.

Another issue concerns physical planning services. There is no dedicated office where residents can process building plans and pay the required fees. Instead, enforcement officers collect fees informally at construction sites. This creates opportunities for corruption and loss of revenue.

Furthermore, Bungoma County has promised residents major health investments such as a CT scan and MRI machines, yet these projects have remained unfulfilled for nearly five years. These facilities could also generate additional revenue for the County.

If we fail to manage resources responsibly, the culture of mismanagement will continue to spread throughout the system.

Mr. Speaker: Hon. Vitalis Wangila, then the Majority Leader will close.

Hon. Vitalis Wangila: Thank you, Mr. Speaker. I also commend the Chair of Finance and the seconder.

I agree with the observations regarding County machinery. We have graders, loaders, and tippers that sometimes perform private jobs, yet the County receives no revenue from those activities. Even when these machines are deployed in our wards, they often rush through the work because they have private engagements elsewhere.

Another issue concerns hospital waivers. This House has never received a clear report on waivers granted to patients. There are cases where patients are told their bill is KSh 200,000, but

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they can negotiate a waiver by paying KSh 50,000 in cash, after which the entire bill is written off. Such practices must be investigated.

I was also surprised to learn that this quarter the County has collected only 24 percent of its **revenue target**. As someone who runs a business and pays taxes, it is discouraging to see public funds misused. Thank you.

Mr. Speaker: Hon. Majority Leader.

Hon. Joseph Nyongesa: Thank you, Mr. Speaker. I appreciate the mover, the seconder, and all Members who have contributed.

Revenue collection directly affects development in our County. When we fail to meet our revenue targets, we accumulate pending bills and struggle to fund projects.

Another issue is whether the revenue collected actually reaches the intended destination. As Hon. Sudi mentioned, we must verify whether the figures reported match the actual collections.

Looking at the committee recommendations, one proposal is that the Receiver of Revenue should develop a comprehensive database of traders within six months. This indicates that currently we do not even have a proper database to guide revenue targets.

We must question whether six months is too long, considering that our revenue performance has dropped from 40 percent to 24 percent. Where are we heading as a County if we continue at this pace? I rest my case.

Mr. Speaker: I now invite the Chair of Finance to reply to the motion. However, before that, let me emphasize an important issue. If we do not have a proper valuation roll and clear regulations for enforcing the laws we pass, it becomes impossible to compel traders to pay their dues.

For example, large businesses may owe millions in unpaid land rates, yet enforcement officers focus on small traders such as *njugu karanga* vendors.

I have a report showing outstanding land rate arrears amounting to KSh 350 million as of December, yet enforcement focuses on minor traders instead of major defaulters. We must address this issue seriously.

Hon. Polycarp Wandabusi: (Mover to reply) Thank you, Honourable Speaker. I appreciate the valuable contributions made by Members.

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First, regarding the valuation roll, we are currently using the 2005 version, which is outdated. I urge the Lands Committee, chaired by Hon. Johnston Okasida, to expedite the process of developing a new valuation roll.

Second, concerning allegations of looting, I agree that if we fail to adopt this report and implement its recommendations, it will be difficult to curb such practices.

The issue of CESS revenue will also be addressed once the report is adopted.

Regarding the recommendation that the Receiver of Revenue develop a comprehensive database within six months, the committee considered this timeline carefully because the process involves multiple systems, including the Public-Private Partnership policy.

Similarly, the recommendation that the County Treasury and County Attorney liaise with the Judiciary to establish revenue courts within six months reflects the need to coordinate with judicial processes.

However, considering the mood of the House, I request Members to adopt the report in full so that these reforms can be implemented. Thank you, Honourable Speaker.

Mr. Speaker: Thank you, Hon. Polycarp Wandabusi. Honourable Members, I will now put the question.

(Question put and agreed to)

The report, together with its observations and recommendations, is hereby adopted by the House.

ADJOURNMENT

Honourable Members that was the final item on today's Order Paper. We shall therefore adjourn and resume tomorrow, Thursday, 5 March, 2026 at 2:30 p.m. Thank you, Members, for staying throughout the session and ensuring that this report is approved by the House.

The House rose at 5.32 p.m.

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