

COUNTY GOVERNMENT OF BUNGOMA

COUNTY ASSEMBLY OF BUNGOMA

COUNTY ASSEMBLY DEBATES

THE DAILY HANSARD

TUESDAY, 6TH OCTOBER, 2026

Morning Sitting

3rd County Assembly

5th Session

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COUNTY ASSEMBLY OF BUNGOMA

THE DAILY HANSARD

TUESDAY, 6TH OCTOBER, 2026

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

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

PRAYER

PAPERS

THE COUNTY ASSEMBLY OF BUNGOMA 4TH QUARTER FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2026

Mr. Deputy Speaker: Hon. Sudi, proceed.

Hon. Isaiah Sudi (Deputy Majority Whip): Thank you, Honourable Speaker. I table submission of the County Assembly of Bungoma 4th quarter Financial Statement for the period ended 30th June, 2026.

(Papers laid by Hon. Isaiah Sudi)

Mr. Deputy Speaker: Thank you, Hon. Isaiah Sudi. Honourable members, this paper having being laid, it stands committed to the Committee on Labor Relation, Member Services and Facilities accordingly and becomes the property of this House.

Next,

REPORT BY THE OFFICE OF THE CONTROL OF BUDGET ON THE ANNUAL COUNTY BUDGET IMPLEMENTATION REVIEW REPORT FOR THE FINANCIAL YEAR 2025/26

Mr. Deputy Speaker: Hon. Isaiah Sudi,

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Hon. Isaiah Sudi: Thank you, Honourable Speaker. Again, I table a report from the Office of Controller of Budget the Annual County Budget Implementation Review Report for the financial year 2025/26 and a request for a tabling, examination and solutions by the County Assembly.

(Report tabled by Hon. Isaiah Sudi)

Mr. Deputy Speaker: Once again thank you Hon. Isaiah Sudi. Honourable members, a report by the Office of the Controller of Budget on the Annual County Budget Implementation Review Report for financial year 2025/26 having been laid, it becomes the property of this House and stands committed to the Committee on Budget and Appropriations which will process and report back to this House accordingly.

MOTION

REPORT BY THE SECTORAL COMMITTEE ON FINANCE AND ECONOMIC PLANNING ON THE BUNGOMA COUNTY DISASTER AND EMERGENCY FUND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2025

Mr. Deputy Speaker: Chair of Finance or any member. Yes, we have the chair, Hon. Polycarp Kimeta Wandabusi, member for West Nalondo.

Hon. Polycarp Wandabusi (Chair, Finance): Thank you, Honourable Speaker. I rise to move a motion by the Committee on Finance and Economic Planning report on the Disaster and Emergency Fund for the financial statements for the period ended 30th June, 2025. We have the table of contents which I will avoid reading.

PREFACE

This report presents the legal framework, financial performance, and governance status of the County Disaster and Emergency Fund for the period ended 30th June, 2025. It has been prepared in fulfillment of statutory requirements and in line with the principles of transparency, accountability, and prudent financial management as provided under Sections 110–115 of the Public Finance Management Act, 2012 as read together with article 201 of the Constitution of Kenya 2010.

The Emergency Fund is established to enable the County Government to respond promptly to urgent unforeseen events that threaten human life, public welfare, or the environment, and for

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which no prior legislative authority exists. The law sets out clear procedures for the establishment, administration, withdrawal, reporting, and oversight of the Fund. It further prescribes limits on expenditure, approval processes by the County Assembly, and annual reporting obligations to the Auditor-General to ensure compliance and safeguard public resources.

The report outlines the Fund's financial activities for the Financial Year 2024/2025, including budget allocation, receipts, expenditures, capital investments, and closing balances. It also provides analysis of budget performance, details of major infrastructure projects undertaken, and highlights key administrative and compliance matters observed during the period under review.

In addition, the report draws attention to governance issues relating to imprest management, expenditure classification, documentation gaps, and adherence to statutory provisions. The observations and recommendations herein are intended to strengthen internal controls, enhance accountability, and ensure that the Emergency Fund strictly operates within its legally defined mandate.

We have the Establishment and Mandate of the Committee, Honourable Speaker...

Mr. Deputy Speaker: You can skip that, Honourable Member, you can skip that chapter.

Hon. Polycarp Wandabusi: I will then move to acknowledgement, Honourable Speaker.

Acknowledgement

The Committee is grateful to the Offices of the Speaker and the Clerk of the County Assembly for the logistical support provided in the discharge of its mandate. I also thank the Members of the Committee for their commitment during the examination of the Disaster and Emergency Fund Financial Statements for the period ended 30th June, 2025, and the departmental response thereto.

On behalf of the Committee on Finance and Economic Planning, it is my honor and privilege to present this report on the Disaster and Emergency Fund Financial Statements for the period ended 30th June, 2025 before this Honourable House for consideration.

The report is signed by Hon. Polycarp Wandabusi, Chairperson - Committee on Finance and Economic Planning.

Statement of Financial performance for the period ended 30th June 2025

The fund had a budget of Kshs.100m allocated in the Financial Year 2024/2025. During the period ending 30th June, 2025, Kshs.92, 791,739 was received from the County Government

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(Kshs.53, 873,171 was received in the year while Kshs.35, 953,608 was received on 8th July, 2025). Kshs.2,964,960 was used to train committee members and conducting field visits, while Kshs.89,826,780 was utilized on capital projects broken down as; Kshs.86,976,680 utilized on roads and other civil works while Kshs.2,850,100 on purchase of ICT equipment.

The fund had an opening balance of Kshs. 507,519 brought forward on 1st July, 2024. Kshs.152, 481 was on KCB account and Kshs.355, 038 on CBK account. The closing bank balance was Kshs.365, 961. Kshs.10, 923 was held on KCB account and Kshs.355, 038 on Central Bank of Kenya account as shown below.

Description	Period ended June 2025	FY 2024/2025
	Kshs	Kshs.
Revenue from none exchange transactions		
Transfer from County Government	92,791,739	10,000,000
Total Revenue	92,791,739	10,000,000
Expenses		
Emergency expenses		9,645,000
Use of goods	3,106,518	2,054,335
Depreciation and amortization	9,916,559	6,887,112
Total expenses	13,023,077	18,586,447
Surplus/(deficit) for the period	79,768,662	- 8,586,447

Total expenses in the period were Kshs.92, 933, 298. Major expenses were on construction of:

- i. Kibochi –Nasaka box culvert at Kshs.8,191,390
- ii. Milele Kitanda bridge at Kshs.23,005,824
- iii. Pius Mukhebi Sitabicha box culvert at Kshs.13,700,024
- iv. Kimabole Kapkoto bridge at Kshs.21,499,885
- v. Matafali box culvert Kshs.7,916,713
- vi. St. John Nakholo classroom renovation Kshs.808,658
- vii. ICT Equipment Kshs.2,800,960
- viii. VAT 1,483,247

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- ix. Withholding income tax Kshs. 3,035,008
- x. Retention money at Kshs.5,121,926

Breakdown of expenses in the period is as shown below;

Project	Contractor	Amount
Contractors Retention Money	Ewoi Building and Contractors Limited	960,575.50
Kibochi-Nasaka box culvert- <i>Luuya /Bwake ward</i>	Ewoi Building and Contractors Limited	8,191,390.40
Milele Kitinda bridge-West <i>Sang'alo/Khalaba</i>	Superior Products Africa Limited	7,347,051.95
Contractors Retention Money	Superior Products Africa Limited	861,562.90
Cllr.Pius Mukhebi Sitsbicha box culvert- <i>Kimilili/Kibingei</i>	Navitas Construction Limited	13,700,024.30
Kimabole Kapkoto bridge- <i>Cheskaki ward</i>	Ambe General Merchants ltd	14,439,204.00
Contractors Retention Money	Navitas Construction Limited	1,606,553.60
Contractors Retention Money	Ambe General Merchants ltd	1,693,234.60
Musembe –Sikhendu box culvert – <i>Maeni ward</i>	Milili limited project	2,263,141.20
Kapkota Kimabole bridge	Bungoma County government	741,078
Kapkota Kimabole bridge- <i>Cheskaki</i>	Ambe General Merchant Limited	6,319,603
Milele Kitinda bridge	Bungoma County government	1,643,519.30
Milele Kitinda bridge-West <i>Sang'alo/Khalaba</i>	Superior Products Africa Limited	14,015,252.50
Matifali box culvert	Bungoma County government	830,925
Matifali box culvert-	Fleriam Ventures Limited	

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Naitiri/Kabuyefwe		7,083,295
Matifali box culvert	Public Procurement Regulatory Authority	2,493
Renovation of classroom at st. John Nakholo-South Bukusu	Webmac General Contractors Ltd	808,658
Purchase of ICT Equipment	Kayside Limited	2,800,960
Total VAT	VAT	1,483,247.00
Total income tax	Income Tax	3,035,008.00
Total		89,826,778

The purpose of an Emergency Fund is to enable payments to be made in respect of a County when an urgent unforeseen need for expenditure for which there is no specific legislative authority arises. The Emergency fund has over the years been used for normal infrastructure projects that can be planned for through the budget. These include bridges that should be planned for under the department of Roads, Infrastructure and Public Works. There is need to establish clear emergency criteria to prevent infrastructure projects from being misclassified as emergency expenditures. The fund's governance framework requires urgent restructuring to align with its intended emergency response mandate as none of the projects undertaken above was an emergency.

Budget Vs Actual amounts for the period

Kshs.92, 791,739 was received in the period, which is 93% absorption of the budget as shown in the table below.

	Final budget	Actual on comparable basis	Variance	% Utilization
Revenue	Kshs	Kshs	Kshs	
Budget carry overs from the previous year	355,038.20	355,038.20	-	100%
Transfers from County Government	100,000,000	92,791,739	7,208,261	93%

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Total income	100,355,038	93,146,777	7,208,261	93%
Expenses				
Use of Goods	3,355,038	3,106,518	248,520	93%
Total expenditure	3,355,038	3,106,518	248,520	93%
Surplus for the period	97,000,000	90,040,259	6,959,741	93%
Capital Expenses				
Capital Expenses	97,000,000	89,826,780	89,826,780	93%
Surplus/(deficit)	-	213,479	- 82,867,039	0%

Kshs.2, 850,100 was utilized on purchase of ICT equipment. The equipment includes:

Description	Quantity	Unit price	Total
Desk top computers	8	162,000	1,296,000
Canon camera	1	298,500	298,500
Desktop volp phones	6	43,000	258,000
Mobile phone	1	60,000	60,000
Hard disks	2	23,000	46,000
50 inch TV screens	3	120,000	360,000
Power extension cables	4	3,800	15,200
Colored printer	1	241,400	241,400
Shredder	1	35,000	35,000
Laptops	2	120,000	240,000

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Total			2,850,100
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The committee sought to understand who approved setting up of the Emergency Centre, the staff establishment of the centre and if the Disaster and Emergency Committee confirmed availability of an office before purchase of the equipment but did not get the response. The process of purchasing the ICT equipment started in October 2023 yet the ICT equipment's are still in a store because the office is not yet ready.

Money set aside for Administration expenses as per the PFMA, 2012 is 3% of the total allocation of Kshs.100, 000,000 compared to 5% provided for in Regulation 10 (5) of the Bungoma County Emergency and Disaster Management Regulations, 2021.

Kshs.2.85 million was used on purchase of ICT equipment and 2.9million was spent on training and conducting field visits, the total expense in the year is above the 3% and 5% allowed. Further, the Chairperson of the Emergency Fund Committee also chaired the evaluation committee for the purchase of the ICT equipment (see attached evaluation committee report) which poses a conflict of interest.

The committee also noted that the Disaster and Emergency committee was gazetted on 5th June, 2025 for a period of 3 years effective 30th June 2023. The term ends on 30th June, 2026. Training of the committee members was done between 23rd-27th June at Divine Homes Resort Kisumu with a total of 16 people in attendance, however, the attendance register submitted shows the training was still on up to 28th June, 2023 a total of 6 days and not 5 days as stated in the Training Report on the Disaster and Emergency Fund Financial Statement for the period ended 30th June, 2025

The Training Report

The training facilitators were Lt.Col. Luke Nandasaba, Francis Emathe and CPA Chrispinus Barasa, the training was aimed at building the capacity of committee members in disaster risk reduction and emergency management. It is not clear to what extent the above named trainers qualified to take the members through the said training.

In the response, it has been mentioned that representatives from Kenya Red cross, Civil society, National police service, faith Based organizations, learning institutions, chamber of Commerce, County Commissioner and County Government of Bungoma were present although none of these representatives signed the training register.

Purchase of fire fighters uniform as detailed in the minutes (annexed) had its own budget and should therefore not be included in emergency fund expenses.

The Disaster and Emergency committee conducted a site visit between 8th and 10th June to assess the

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status of key community infrastructure projects. The primary aim of the visit was to evaluate project viability, engage with local stakeholders and generate actionable recommendations for sustainable development. Point to note is that the visit was done after the projects were completed and even paid for, the visit was not necessary at this point.

Imprest

The fund has a total of Kshs. 10,107,956 in un-surrendered imprest, some of which dates back to July 2019 as shown in the table below;

Date	Name of officer	Amount taken	Particulars	Outstanding amount	Surrendered amount	balance
24.7.2019	Peter Cheworei	2,675,000		750,000		750,000
24.7.2019	Mathew Tsuma	1,925,000		1,925,000		1,925,000
2.8.2019	Diana simiyu	832,550		50		50
20.9.2019	Lydia Amoit	600,000	Facilitation to CS	600,000		600,000
26.9.2019	Lydia Amoit	740,000	Imprest to be paid from Tsuma	740,000		740,000
3.10.2019	Lydia Amoit	780,000	Office operations	780,000		780,000
30.4.2020	David Khaemba	350,000	CS-media engagement in public sensitization on Covid -19	350,000		350,000
30.4.2020	Tim Machi	300,000	CS-media engagement in	300,000		300,000

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			public sensitization on Covid -19			
30.4.2020	Bonface Nyongesa	300,000	CS-media engagement in public sensitization on Covid -19	300,000		300,000
30.4.2020	Wilberforce Manali	302,500	CS-media engagement in public sensitization on Covid -19	300,000		302,500
9.8.2023	Joan Wangia	4,000,000	GVN-International trip	4,000,000	2,239,594	1,760,406
21.12.2023	Imprest account	2,300,000	Transfer to Imprest Account	2,300,000		2,300,000
TOTAL				12,345,050	2,239,594	10,107,956

An officer Joan Wangia was issued Kshs.4 Million for an international trip and only accounted for Kshs. 2,239,594 leaving a balance of Kshs.1.7m. It was noted from the response provided that the money was borrowed and used by the H.E the Governor on a foreign trip, he surrendered the Kshs.2.3m on return from safari, to date, the remaining balance has not been returned to the fund account.

Staff still in service

Imprest recovery for serving employees started in October, 2025 as detailed below, but there is no pay slip attached to confirm deduction and bank statement as evidence that the recovered money had been deposited in the Emergency Fund bank account.

Name	Amount owing	Recovery	Balance
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Peter Cheworei	750,000	40,000	710,000
Lydia Amoiti	2,120,000	40,000	2,080,000
David Khaemba	350,000	20,000	330,000

Staff who have exited service

The Fund Administrator wrote a letter to the County Attorney to initiate legal action to recover imprest from staff who had exited service, namely Timothy Makokha Kshs.300, 000, Boniface Nyongesa Kshs.300, 000 and Wilberforce Manali Kshs.302, 500 on 9th October 2025. To date, no response has been received.

The Chief Officer Finance and Economic Planning wrote a letter to the County Secretary & Head of Public service on 26th September, 2025 requesting him to write to National treasury on imprest that was not surrendered by one Mathews Tsuma who is currently an employee of the National Treasury of Kshs.1,925,000. The County Secretary replied on 20th November, 2025 requesting the Chief Officer Finance and Economic Planning to give valid reasons why recovery was not initiated while the employee worked for the County Government as per section 93(5) of the PFM Regulations 2015 and also give evidence demonstrating that the officer failed to account for the issued imprest before communicating with the National Treasury. As at the time of consideration of the Disaster and Emergency Fund Financial statements for the period ended 30th June, 2025 the Chief Officer had not responded to the letter.

The committee noted that the Disaster and Emergency Committee failed to hold requisite Committee Meetings. During the Financial Year under review, the Disaster and Emergency Management Committee held only two meetings. This was contrary to Regulation 44 (1) of the Bungoma County Disaster and Emergency Management Fund Regulations, 2021 which states that the committee shall schedule quarterly meetings with additional meetings being held with authorization of the County Executive member responsible for disaster/emergencies.

Stalled Construction of Musembe- Shikhendu Box Culvert

The Office of Auditor General's report FY 2023/2024 and 2024/2025 highlighted the Stalled Construction of Musembe- Shikhendu Box Culvert.

The Fund awarded a contract for emergency works for construction of the Musembe- Shikhendu Box Culvert to a local firm at a contract sum of Kshs.11, 800,715.96. The contract period was to be three (3) months starting 25 February, 2024 with the expected date of completion of 25th May, 2024. A total of Kshs.2, 653,906 had been paid to the contractor as at 30th June, 2025. However, review of project implementation records revealed that as of September 2025, the project had stalled with no active works on site, despite the contractual period having lapsed 15

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months earlier. No explanation was provided by Management for the delay and a valid Project Manager's report on the status of works completed to date was not provided for verification.

Further, review of the contract file revealed lack of critical documentation necessary for monitoring and oversight, including site meeting minutes, progress reports, inspection and acceptance certificates and approvals for extension of time.

Physical verification of the project in September, 2025 revealed that several key construction components remained incomplete, namely back filling works, waterproofing to structures, installation of weep holes, stone pitching, gabion mesh for boxes and mattresses, and rock fill to gabions with an estimated value of Kshs.2,643,000. In the circumstances, the Fund may not have obtained value for money from the project.

Lack of Risk Management Policy, Disaster Management Policy and Risk Register

The Emergency Fund had not developed a Risk Management Policy or documented strategies for identifying risks that may have potential effects on the operations of the Fund. In the absence of an active risk register and risk management framework, the Fund's operations are carried out without structured risk identification, assessment, or mitigation strategies. This indicates lack of risk awareness and preparedness within the Fund.

In the circumstances, the Fund risks failing to control and mitigate against future risks. Review of documents provided for by the Fund's Management revealed that the Fund did not have a documented Disaster Management Policy to guide planning, response and utilization of resources during emergencies.

In absence of such a policy, the Fund is exposed to weak accountability, inefficient use of resources and delayed disaster responses.

Committee observations and recommendations

Committee Observations

1. A conflict was observed between National and County laws:
 - a) Regarding the designated administrator of the Fund section 28(5) of the Bungoma County Emergency and Disaster Management Act, 2019 designates the Chief Officer of Finance as the Fund Administrator while section 111 of the PFMA,2012 as read together with Regulation 10 of the Public Finance Management (Bungoma County Disaster Management Emergency Fund) Regulations, 2020 designates the County Executive Committee Member for Finance as the Administrator
 - b) Regarding the administration cost of the Fund, regulation 197 (1) (d)of the Public Finance Management (County Government) Regulations 2015 sets the administrative cost at 3%

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.However, Regulation 10 (5) of the Bungoma County Emergency and Disaster Management Regulations 2021 places this cost at 5%.

2. The fund has limited itself to equitable share funding when the Bungoma County Disaster Management Emergency Fund Regulations 2020 Part II 4 (3) has guided that -The Fund shall also be financed through private sector, donor support and global climate change and disaster risks financing facilities.
3. The County Disaster and Emergency Management Committee and the Fund Administrator flouted the provisions of Section 112 of the PFMA, 2012 by authorizing expenditures on projects that are not emergency in nature .An urgent and unforeseen event is when;
 - a) Payment not budgeted for cannot be delayed until a later financial year without harming the general public interest
 - b) Payment is made to alleviate the damage, loss, hardship or suffering which may be caused directly by an event
 - c) The damage is on a small scale and limited to the County
4. The committee noted that the Fund Administrator and the Disaster Management Committee does not seek approval of the County Assembly within two months after payment is made from the Emergency Fund pursuant to Section 114 of the PFMA, 2012.
5. Kshs.2, 964,960 was utilized on training committee members and field visit. The training was carried out at Divine Homes Resort Kisumu between 23rd -28th June (6 days and not 5 as stated in the training report) a total of 16 persons attended being members of the committee and 3 secretariats not 14 as stated in the training report.
6. The Chairperson of the Emergency Fund also chaired the Evaluation Committee for the purchase of the ICT equipment thus pausing a conflict-of-interest contrary to Section 30 of the Conflict-of-Interest Act, 2025 read together with section 30 of the Conflict-of-Interest Act, 2025 which requires a public officer to recuse himself or herself from any discussion, decision, debate or vote on any matter in respect of which the Public Officer would be in conflict of interest.
7. The administrative cost 3% allowed should be for administrative expenditures in relation to emergency fund activities. The descriptions of the administrative or recurrent activities stated above are not related to emergency fund.
8. The Fund has a total of Kshs. 10,107,956 in un-surrendered imprest, some of which dates back to July 2019 in contravention with Regulation 93(5) (6) and (7) of Public Finance Management (County Governments) Regulations, 2015

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9. Kshs.2, 675,050 of the un-surrendered imprest has no activity attached to it. Broken down as Kshs.750,000 advanced to Peter Cheworei, Kshs.1,925,000 advanced to Mathew Tsuma
10. There was no proof of imprest recovery from the staff as alleged in the departmental response.
11. Some staff with outstanding imprest exited service and were cleared by the County Government
12. An officer Joan Wangia was issued Kshs.4m for an international trip and only accounted for Kshs. 2,239,594 leaving a balance of Kshs.1.7m
13. One staff member Lydia Amoiti has several un-surrendered imprest contrary to PFM Regulations 2015 counties section 93 (3)-(10)
14. The County Treasury borrowed Kshs.2, 300,000 transferred to the imprest account from the emergency fund account to finance operations with a promise to refund; this has not been done to date.
15. It was noted that the disaster and emergency committee lacked a Risk Management Policy, Risk Register and Disaster Management Policy.

Committee Recommendations

1. **THAT**, the department of Finance and Economic Planning is hereby directed to scrutinize the Bungoma County Emergency and Disaster Management Act, 2019 and the Bungoma County Emergency and Disaster Management Regulations 2021 with a view of identifying all provisions that conflicts with Public Finance Management Act, 2012 and propose the necessary amendments within 60 days after the adoption of this report.
2. **THAT**, the County Government should operationalize the provisions of Part II Section 4(3) of the Bungoma County Disaster Management Emergency Fund Regulations, 2021 by actively pursuing additional funding streams beyond the equitable share allocation. This can include mobilizing resources from the private sector, development partners, humanitarian organizations, and international climate and disaster risk financing facilities.
3. **THAT**, the Fund Administrator and the County Disaster and Emergency Management Committee should henceforth ensure that withdrawals and utilization of the Emergency Fund strictly comply with Section 112 of the Public Finance Management Act, 2012.
4. **THAT**, the County Disaster Management Committee and the Fund Administrator should strictly follow the procedure laid down in section 114 of the PFMA, 2012 by seeking approval of the County Assembly within two months after payment is made from the Emergency Fund.

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5. THAT, the Fund Administrator and the County Disaster and Emergency Management Committee should enforce compliance with section 66 of the Public Procurement and Asset Disposal Act, 2015 as read together with section 30 of the Conflict-of-Interest Act, 2025 by ensuring that any officer with a potential conflict declares the conflict and recuses themselves from the procurement process.

6. THAT, the Internal Audit directorate should conduct a value-for-money review and verification of the Kshs. 2,964,960 spent on training at Divine Homes Resort between 23rd–28th June and investigate the discrepancies in the number of participants and training duration as recorded in the report. Where irregularities are confirmed, recovery be made of any ineligible expenditure from the responsible officers in accordance with article 226(5) of the Constitution of Kenya, 2010 and submit a report to the County Assembly within 60 days after the adoption of this report.

7. THAT, the chief Officer Finance and economic planning who was the Fund Administrator for period under review should be personally held responsible and make good the loss of Kshs. 10,107,956 for failing to recover imprest from staff who are still in service and clearing staff who have exited service contrary to Regulation 93 (6) and (7) of Public Finance Management (County Governments) Regulations, 2015 .The County Secretary is hereby directed to ensure full recovery of Kshs 10,107,956 from the chief officer and submit compliance report to the County Assembly within 60 days from the adoption of this report.

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8. **THAT**, the Fund Management Committee should ensure that the 5% administrative cost permitted under the Bungoma County Disaster Management Emergency Fund Regulations, 2020 is used strictly for administrative expenses directly related to the management and operations of the Emergency Fund. All unrelated administrative or recurrent expenditures should be charged to the appropriate departmental budget lines and the then Fund administrator should be surcharged the Kshs. 800,000 spent above the amount permitted by law.

9. **THAT**, the County Treasury should maintain documentary evidence of imprest recovery, including payroll deductions, deposit slips, or clearance records. All recoveries should be banked in the emergency fund account and the bank statement provided to the Finance and Economic Planning committee for verification as an appendix to the subsequent quarterly financial statements.

11. **THAT**, the County Public Service Board and County Treasury should ensure that staff clearance procedures include mandatory confirmation from the Finance Department that an officer has no outstanding imprest or financial liabilities before exit clearance is granted, in line with Regulation 93 of the Public Finance Management (County Governments) Regulations, 2015.

12. **THAT**, the County Treasury should immediately refund the Kshs. 2,300,000 borrowed from the Emergency Fund and cease any further borrowing from the Fund for operational expenses. Such borrowing contravenes the intended purpose of the Fund under Sections 110–112 of the Public Finance Management Act, 2012, which restricts the Fund strictly to emergency interventions.

13. **THAT**, the County Treasury should ensure the development, approval, and operationalization of a Disaster Management Policy, Risk Management Policy, and a comprehensive Risk Register to guide the identification, assessment, mitigation, and monitoring of disaster and emergency risks within the County.

Lastly, the adoption schedule is there showing all members were present. You allow me to avoid the annexures and request the House to adopt the report. I call upon Hon. Godfrey Mukhwana, my Vice Chair to second the report.

Mr. Deputy Speaker: Thank you, Hon. Polycarp Wandabusi

(Applause)

Vice Chair Hon. Mukhwana Godfrey, you have the honor to second the report.

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Hon. Godfrey Mukhwana (Vice Chair, Finance): Thank you, Hon. Speaker. First, I want to congratulate our chair for moving this report. Also, I want to appreciate the committee members for coming up with this report and turning up in large numbers to support this report.

I want to thank the Chair for highlighting all the programs that were undertaken during the period in question in the Department of Roads. He also highlighted on training of the firefighters. This was important as the staff can understand what entails in the emergency.

I want to take this time to talk about the issue of un-surrendered imprest that has taken too long. If the staff can be given an advance of four million and up to now, we have only recovered two million. The rest has not been recovered. I want to request the Committee on Implementation to take up this matter seriously so that we can come to a conclusion on all un-surrendered imprests. I beg to second the motion.

(Applause)

Mr. Deputy Speaker: Thank you, Hon. Godfrey Mukhwana, the Vice Chair Committee on Finance and Economic Planning. Honourable Members, allow me propose the same for debate.

(Question proposed)

On the line we have the Hon. Jackson Wambulwa, member for Kimaeti, you can proceed.

Hon. Jack Wambulwa: Thank you, Honorable Speaker. May I take this opportunity to applaud the Chair and the entire committee for coming up with the report on the emergency fund. We have seen how this fund is being run. Indeed, you can say there is internal borrowing amongst the departments and these borrowings are taken without being surrendered.

People took imprests of over 3 million, they have not surrendered over 1 million for the last over two years and yet these people are just there. I expected the committee to have sanctioned and even made decisions on surcharging these characters that have not surrendered. Unfortunately, they are very lenient in their report. They are not making any recommendation whereas they are handing over to Implementation Committee. Before it goes to Implementation Committee, as a committee that was your role? You are to make decisions that will help Implementation Committee when they take up the recommendations of the report.

This fund has been mismanaged for a long time and it's this same House that approves allocations every year. Whereas it does not serve the purposes of the people, it is serving certain individuals. For example, we talk of a box culvert costing over 12 million, another one is 7 million. They are telling us a bridge costing 22 million. There's no bridge that can cost 22 million, that's still a box culvert. So, this this is a department that is stealing from the public. We

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need to take stern measures that can stop this stealing in this department. I therefore, want to urge my colleagues in the House that let's stand firm for the sake of Bungoma people. Otherwise, if we leave it go free like this and we keep on allocating funds, we will end up allowing corruption to continue in Bungoma County. I support the report.

Mr. Deputy Speaker: Thank you, Hon. Jackson Wambulwa. Well, let's have the mover to reply.

Hon. Polycarp Wandabusi: Thank you, Hon. Speaker. I have noted the concerns and issues raised by the Honourable Member and when you look at recommendation number four, we say that the County Disaster Management Committee and the Fund Administrator should strictly follow the procedure laid down in section 114 of the PFMA Act 2012, by seeking approval of the County Assembly within two months after payment is made from the Emergency Fund.

We also recommended that the Chief Officer who was in office during the time the imprest was sought should be held liable. I think we worked within the means to streamline the issues. I request that the House adopts the report in totality.

(Applause)

Mr. Deputy Speaker: That applause was energetic from Hon. Milliah Masungu. Honourable Members, allow me now put the question that this House adopts the report by the Sectoral Committee on Finance and Economic Planning on the Bungoma County Disaster and Emergency Fund financial statements for the period end of 30th June, 2025.

(Question put and agreed to)

The ayes have it and the report is adopted.

(Applause)

The clerks at the table will ensure transmission of the same to the relevant offices for actionable initiative.

Next item,

ADJOURNMENT

Mr. Deputy Speaker: Honourable Members, allow me appreciate you, today we have seen a House almost full and I am very happy, I must confess...

(Applause)

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When we began we were few Honourable Members. I appreciate each one of you and urge that in the afternoon again, let's strive to be around before we now go back to the fields. For now, we adjourn and resume at 2:30 p.m. session.

The House rose at 10:22 a.m.

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