

**PARLIAMENT OF KENYA****THE SENATE****THE HANSARD****Tuesday, 27<sup>th</sup> March, 2025****Special Sitting**

*(Convened via Kenya Gazette Notice  
No.3463 of 21<sup>st</sup> March, 2025)*

*The House met at the Senate Chamber,  
Parliament Buildings at 2.30 p.m.*

*[The Deputy Speaker (Sen. Kathuri) in the Chair]*

**PRAYER****DETERMINATION OF QUORUM  
AT COMMENCEMENT OF SITTING**

**The Deputy Speaker** (Sen. Kathuri): Clerk, do we have quorum? Serjeant-at-Arms, ring the Quorum Bell for 10 minutes.

*(The Quorum Bell was rung)*

*(The Clerk-at-the-Table consulted the Deputy Speaker)*

We have quorum now. Clerk, call out the first order.

*(Loud consultations)*

Order, Senators. Let us now transact business.

*(Sen. Onyonka consulted with some hon. Senators)*

Sen. Onyoka, can you dismantle your Kamukunji.  
Clerk, proceed to call out the Orders.

*(The Clerk-at-the-Table called out some orders)*

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Hon. Senators, I want to reorganise the business of the day. We skip Order No.8 and then move on to Order No.9 as it appears on our Order Paper.

So, Clerk, proceed to call Order No.9.

The Chairperson, County Public Accounts Committee (CPAC), please proceed to move.

### MOTION

ADOPTION OF REPORTS ON CONSIDERATION OF  
FINANCIAL STATEMENTS (VOLUME I AND II) OF  
THE 47 COUNTY EXECUTIVES FOR FY2023/2024

**Sen. M. Kajwang'**: Mr. Speaker, Sir, I beg to move the following Motion- THAT, the Senate adopts the Reports of the Select Committee on County Public Accounts on the consideration of the Reports of the Auditor-General on the Financial Statements (Volume I and II) for Mombasa, Kwale, Kilifi, Tana River, Lamu, Taita-Taveta, Garissa, Wajir, Mandera, Marsabit, Isiolo, Meru, Tharaka Nithi, Embu, Kitui, Machakos, Makueni, Nyandarua, Nyeri, Kirinyaga, Murang'a, Kiambu, Turkana, West Pokot, Samburu, Trans Nzoia, Uasin Gishu, Elgeyo Marakwet, Nandi, Baringo, Laikipia, Nakuru, Narok, Kajiado, Kericho, Bomet, Kakamega, Vihiga, Bungoma, Busia, Siaya, Kisumu, Homa Bay, Migori, Kisii, Nyamira and Nairobi City County Executives for the FY2-23/2024 laid on the Table of the Senate, today, Thursday, 27<sup>th</sup> March, 2024 and approves the recommendations of the committee on the financial statements and Fiduciary Risk Assessment of the respective county executives for the FY2023/2024.

As I move this Motion, I want to thank the leadership of the House and your office for granting us the opportunity to have a Special Sitting today to deal with a constitutional timeline. Article 229 of the Constitution of Kenya requires the Auditor-General to conduct audits on all public accounts, including county governments and their entities and to submit those reports to Parliament by the 31<sup>st</sup> of December.

Once Parliament receives those reports, the Constitution requires Parliament to consider, debate and take appropriate action within three months. I am happy today that for the first time since the enactment of this Constitution, this House of Parliament, this Senate, has risen to the requirements of Articles 229(3) and 229(8) of the Constitution.

When these reports were tabled in the House, they were referred to the County Public Accounts Committee (CPAC). The committee has done the necessary interrogation and assessments and can bring a report to the House.

Mr. Deputy Speaker, Sir, we have traditionally been used to dealing with backlog, dealing with financial statements for years and regimes that have passed. It has become very difficult for this House to ensure that there is accountability and those who are culpable of misusing public funds are dealt with while in office or in a timeous manner.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

We had a few challenges before I get to the content of the report that is before us. We have two reports. One report is about 2,300 pages long. It is a detailed report of audit issues identified in each county government. It contains the observations of the Auditor-General, the response of the management, and the recommendation of the Senate. However, the more useful report that I would wish to direct the Members of the Senate to is a 200-page fiduciary risk report, a detailed report that summarizes all the risks that were identified by the Auditor-General in the FY2023/2024.

This report in terms of drafting and authorship, was led by the Parliamentary Budget Office (PBO), a directorate within the institution of Parliament that is well equipped with fiscal analysts to be able to advise committees of the House on fiduciary and fiscal matters. Hon. Members, as we follow this Motion, I want to urge you that the 200-page fiduciary risk report gives a global view. However, the 2,000-page detailed report, you probably might be interested in going to the section where the issues from your county have been listed.

In terms of methodology, the committee sought responses from all the entities where the Auditor-General had submitted an audit report. A few entities were invited for physical interrogation and enquiry. Unfortunately, most of the entities that we invited for the physical interrogation chose not to appear and they sent letters of regret. Nonetheless, we went ahead to consider their written response. There are a few entities that chose not to appear and chose not to respond. We took that to be contemptuous of the role of Parliament.

The list of shame of counties that failed to respond, failed to appear, and gave frivolous excuses for that action include Isiolo, Kajiado, Baringo and Marsabit. Nyamira County appeared, but they did not satisfy the documentation requirements of the committee. So, it was deemed to be an unperforming appearance.

Mr. Deputy Speaker, Sir, part of the prayers we are making in this detailed report, which I will summarise at the end, is that these counties that were invited, they failed to appear and file written responses, that the House directs that CPAC issues summons to compel their appearance. It cannot be that they require us when it comes to the appropriation of funds to counties, but they show us the middle finger when it comes to accounting.

The whole of this morning, this Senate has been debating on how we will stand up to the National Assembly to send more than Kshs52 billion to the counties. We play our part to send money to the counties. The governors and chief executive officers must play their part in ensuring that there is accountability for those resources.

This process that we are doing ideally should be happening at the Senate and in each of the 47 county assemblies. The Constitution has given us a concurrent mandate or jurisdiction. In fact, the timeline of three months is shared between the county assembly and the Senate.

*(Sen. Cherarkey stood at the Dispatch Desk  
and consulted the Clerk-at-the-Table)*

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

**The Deputy Speaker** (Sen. Kathuri): Sorry, Sen. M. Kajwang'. Sen. Cherarkey, please familiarize yourself with Standing Order No.117. You should not stand between the Senator speaking and the Chair. If you need to consult about those documents, please carry them to your seat.

*(Sen. Cherarkey proceeded to take his seat.)*

**Sen. M. Kajwang'**: Thank you, Mr. Deputy Speaker, Sir. The county assemblies ought to have considered all these reports because primary oversight is exercised at the county assembly level. In our consideration of the reports, we did not come across any county assembly that had already considered the reports. It would appear as if our brothers and sisters in county assemblies have absconded their primary oversight role to the Senate. Part of the recommendations we are making is on how the Senate can help build the capacity of county assemblies to be able to be the first line of oversight.

In terms of findings, the PBO tells us that the fiduciary risks that counties face can be quantified, and it has been quantified to Kshs532 billion. I know you will wonder, the annual transfer to counties does not get to Kshs532 billion. How is it that counties face fiduciary risks of that amount? If you look at that fiduciary risk report, there is a schedule that breaks down fiduciary risks faced by every county government. I want to ask members to take an interest and go to the section that lists the fiduciary risks faced by your county government.

Mr. Deputy Speaker, Sir, fiduciary risks are not just issues that come out of budget, but they are risks that the county faces like litigation, unsettled liabilities like pending bills, contingent liabilities, legal fees and assets that have not been properly identified. So, there is a risk that those assets could get lost.

What the PBO has told us is if county governments were to be grouped together as a commercial entity, then they would be technically insolvent because in terms of potential liabilities, it far outstrips the potential assets that they have. So, the fiduciary risk faced by county governments as at 2023/2024 amounts to Kshs532 billion against an annual transfer of Kshs400 billion.

Mr. Deputy Speaker, Sir, when we come to the specific issues of misappropriation of public resources, the analysis of the PBO tells us that in that financial year, the Auditor-General queried Kshs 87 billion. Now, Kshs 87 billion in a financial year is probably 24 per cent of the money we send to counties. The Auditor-General tells us that 24 per cent of the money we are sending to counties is being misused.

The specific issues that underpin the Kshs 87 billion is irregular expenditure, that is, things like penalties and fines, Kshs 9.5 billion expenditure that is avoidable and unaccounted expenditure of Kshs157 million. It is a sad day that in the morning we were struggling to send Kshs 52 billion to county governments and this afternoon we are looking at a report that is telling us that Kshs 87 billion that the Senate sent to county governments cannot be properly accounted for.

Mr. Deputy Speaker, Sir, I will give you a few examples. The irregular expenditure of Kshs39 billion in Marsabit County. Marsabit County spends Kshs Kshs16.5 million on insurance for vehicles that are grounded. A figure of Kshs16.5

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

million would probably sink eight wells. However, they paid that for insurance and the vehicles are not moving. That is in the report.

Nairobi City County spends Kshs146 million to pay salaries for former Nairobi Metropolitan Service (NMS) staff after expiry of their contract. Further, Kilifi County paid Kshs71.5 million to legal firms without proper authorization. Kilifi County went ahead and paid Kshs13.1 million for upgrade of Shanzu Law Courts yet county governments are separate and independent.

Mr. Deputy Speaker, Sir, why would you spend that on the law court? Wajir County spends Kshs25.9 million on classrooms in primary and secondary schools yet our brothers and sisters in the National Assembly have money for building those classrooms through the National Government Constituencies Development Fund (NG-CDF).

All that put together, the counties, the country and the citizens of Kenya have lost Kshs 39 billion. The number could have been higher if the PBO had quantified the issue of bursaries, which counties continue to give out, yet it is a function that should be domiciled at the national Government.

The Auditor-General has flagged Kshs49.7 billion, expenditure that cannot be justified. She has been in the county for six months, but the entities cannot provide supporting documentation. Some of them attempt to carry cartons of records, invoices and vouchers to the Senate. We have taken the position that if you could not justify the expenditure when the auditor is on the ground, then my committee and my colleagues are not auditors. We will not accept some of those things because some of them are cooked.

Mr. Deputy Speaker, Sir, other examples of unsupported expenditure include Mandera County which spends Kshs148 million to purchase pharmaceuticals and yet they cannot provide the supporting evidence. I thought that was the easiest thing to do. If you purchase pharmaceuticals, be it from KEMSA or MEDS, the documentary trail is there. Therefore, when the auditor comes, you should provide it to them.

Mandera County spends Kshs45 million on legal fees without providing justification or providing the reasons for that. Kilifi County spends Kshs888 million without supporting documentation. Marsabit County used Kshs599 million and Uasin Gishu used Kshs414 million, respectively without supporting documentation.

Mr. Deputy Speaker, Sir, let us call it what it is; that is theft. If the records cannot be found when the Auditor-General is on the ground, six months later, this House sanitizes theft and crooked behaviour in counties. We have brought a report to the House saying that this is unacceptable and action must be taken.

There is also loss of money through unbudgeted expenditure. Budgets are sacred documents because it is a commitment between the governors and the people they govern. It is supposed to be exercised through the county assembly. Nairobi City County spent Kshs13 billion without a budget. Kshs13 billion and you know, you ask yourself, where would the assembly be if there is such a huge budget variation? A figure of Kshs13 billion is probably 30 per cent of Nairobi' City County's budget. Embu County has Kshs448 million unbudgeted for.

In Nyamira County, the governor told us yesterday that the assembly is split in the middle. You have two speakers, two clerks, two maces. One assembly sits in the

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

assembly chamber, another one sits under a tree and says that it is assembly *mashinani*. The governor chooses to send his budget to the assembly that sits under a tree and not the assembly that sits in the assembly precincts.

Mr. Deputy Speaker, Sir, this is madness and I think that Kenyans have been tolerant for too long. We now need to send out very strong messages and strong recommendations on this. Another wasteful means of spending public funds is what the accountants call negatory expenditure. As I said earlier, negatory expenditure is avoidable expenditure, penalties, interests and fines. The county spent 1.7 billion on penalties and fines that could have been avoided. Those are penalties and fines to CPF, LAPTRUST and LAPFUND.

Kiambu County spent 414 million on penalties and interest. I wish the House could direct that where a county government incurs penalties and interests that are avoidable, then the accounting officers should be surcharged personally. This is because some people just sit on invoices, they sit on court orders and on statutory contributions and wait for the interest to pile. A figure of Kshs1.7 billion could do so much instead of lining up the pockets of these fund managers because of interest.

Finally, these are what I call outright illegalities, an accounted expenditure. The analysis of the PBO is that unaccounted expenditure in that year was Kshs157 million. Unaccounted expenditure is what it is. It is money that has left the county, but there is nothing to show for it. A figure of Kshs76 million from Tharaka Nithi was charged on the retention account, but there was no evidence that it was used to settle retention and deposits as required by law. A figure of Kshs37 million from Tana River was used on fuel and motor vehicles, but there was no evidence of the vehicles having been bought. Wajir County used Kshs18 million to buy laptops and printers, but there was nothing to show.

Isiolo County used Kshs17 million to buy equipment for an emergency unit, but there was nothing to show. We must call it what it is; it is theft. It is across the board, hon. Senators. I want you to look at those reports and you will be able to see what is going on.

Mr. Deputy Speaker, Sir, the other fiduciary risk---

*(Loud consultations)*

**The Deputy Speaker** (Sen. Kathuri): Order, hon. Senators!

**Sen. Kajwang'**: I do not know why they are jittery when I talk about the misdeeds of their governors. I will spill more.

**The Deputy Speaker** (Sen. Kathuri): I think it is because you said "finally", yet they want to hear more, especially about their counties.

**Sen. M. Kajwang'**: Mr. Deputy Speaker, Sir, as I look at the other fiduciary risk, I will give examples of other counties.

The other fiduciary risk identified by the PBO is pending bills. The total stock of pending bills as per the Auditor-General's report--- We have a problem because the Controller of Budget's report does not agree with the Auditor-General's report.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Sometimes, the county governments cannot tell you what the exact pending bill is because they have set up task forces, which review the work of previous task forces.

Mr. Deputy Speaker, Sir, according to the reports of the Auditor-General, pending bills increased from Kshs163 billion in the prior year to Kshs179 billion in this financial year. Nairobi City County leads the pack with pending bills worth Kshs118 billion and Kiambu County follows with Kshs6.3 billion. Mombasa County has Kshs4.4 billion, Machakos County has Kshs4.1 billion and Bungoma County has Kshs3.5 billion. Yet, this House passed what we call the Ledama Motion that gave directives or directions to county governments on how to deal with pending bills. To date, we have not seen implementation of those very clear resolutions.

Mr. Deputy Speaker, Sir, 24 counties have pending bills above Kshs1 billion. The problem is that they are not doing age analysis. This is because if you do age analysis, you will realize that some of the pending bills are five years and older. An example is Kirinyaga County, which had a pending bill stock of about Kshs1 billion. Out of it, Kshs500 million was five years old and above.

This means that the governor has chosen to pay contractors in the current period. She has decided that the Ndathi contractors or the contractors of the previous administration will not be paid. Sometimes, governors say that they cannot and will not pay, forgetting that if there was someone with a valid claim who did work, they can go to court and they can force a charge against the county. That is why we said that the fiduciary risk in county governments far exceeds their revenue at Kshs500 billion because of mismanagement of pending bills.

Mr. Deputy Speaker, Sir, the High Court sitting in Kitale made it clear that these task forces that are being established to review pending bills, Human Resources (HR), wage bills must go to their first port of call. The first port of call for each county governments is their internal audit function.

Every county has an internal audit function and an audit committee. The Office of the Auditor-General is available. So, the High Court made it clear that those task forces are illegal. We have made that clear in our recommendations that we do not expect counties to set up task forces, but to use internal resources and also comply with the Senate resolution on settlement of pending bills.

Let me move very quickly to another fiduciary risk that cuts across county governments. The Public Finance Management Act requires counties to demonstrate fiscal prudence. That means that wage bills should not exceed 35 per cent and development should be 30 per cent and above.

Mr. Deputy Speaker, Sir, 16 county governments have wage bills in excess of 50 per cent. This is a clear violation of the Public Finance Management (PFM) and the Constitution, but every year we agree we send them more money because they give us excuses that they are former municipalities. They give us excuses that county governments came to provide jobs. The benchmark is 35 per cent. Do we deal with the law as it is, or the law as it ought to be? The law as it is, is that the ceiling should be at 35 per cent. As I said, we have 16 counties above 50 per cent.

Kisii County leads at 60 per cent, Nyeri at 55 per cent, Nairobi City County is at 56 per cent, Mombasa County, 57 per cent, Laikipia County, 55per cent, Homa Bay

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

County, 50 or 52 per cent. They are all abusing the requirements of the PFM. Can this House resolve that we stop transfer of funds for counties that cannot be fiscally responsible until they bring a recovery action plan as required under Article 225 and subsequent legislation? That is the decision of the House. We have made those recommendations.

Could this House bring back the fiscal responsibility index in the formula for revenue allocation? We used to have a two per cent. Right now, only 11 counties are spending less than 35 per cent on wage bill. Why can we not give them a fiscal incentive so that others can also work towards achieving the same?

Mr. Deputy Speaker, Sir, a further fiduciary risk that has been identified across all the reports is legal fees. It was in the headlines of yesterday's publications. I do not need to say a lot about it.

Legal fees have become the new conduit for embezzling public funds. County governments are also not disclosing their contingent liabilities. So, you find that you step into office as a governor, you do not know what litigation is in court against the entity and someone just springs up with a court order. We have seen cases where people have sprung up with awards of one billion shillings and upwards.

Mr. Deputy Speaker, Sir, in regards to this issue of legal fees, perhaps we need a multi-stakeholder approach. This is one area that I would be requesting that the accountability committees could sit together with the Justice, Legal Affairs and Human Rights Committee to get to the bottom of this rot and mess as far as legal fees is concerned.

We have also cited issues of professional negligence. We have taken the position that if an accountant who is a member of the Institute of Certified Public Accountants and is in good standing prepares financial statements that are disregarded by the Auditor-General, that professional should not hold office and be reported to the relevant professional body for disciplinary action. That does not apply only to the accountants. There are other regulated professions like members of the Institute of Procurement, Institute of Human Resource Management and members of the Law Society of Kenya.

We have made various proposals. You might see in the case of your county that we are recommending that those who prepare the financial statements should be disciplined by their professional bodies.

Mr. Deputy Speaker, Sir, allow me to spend a minute to talk about systems used in county governments. We have a system called Integrated Financial Management Information Systems (IFMIS); that is extremely porous. IFMIS is an oracle-based system, the platform that runs major core banking software and huge e-commerce applications across the world.

In Kenya, IFMIS is porous by design. People have built backdoors into IFMIS. County Government are using IFMIS more like a suggestion rather than as a rule. The PFM Act requires the National Treasury to define and prescribe a system of financial management for counties. Counties can use IFMIS and have accepted to use IFMIS even though they do not use it properly. However, they draw the line when it comes to revenue collection systems. They can use one system from the National Treasury for financial reporting.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*



Mr. Deputy Speaker, Sir, when it comes to revenue collection systems, governors have decided that they do not want to be dictated to by the national Government because they want to buy their own little revenue collection systems that have algorithms that deposit money into their accounts.

This House must resolve that the Auditor-General should do a special systems audit on the revenue collection systems across the counties. It came to our realisation that even as we are looking for a single revenue collection system, the Ministry of Information Communication and Technology (ICT) has built a system which currently Nairobi City County is using on a software as a service model.

You do not have to spend Kshs70 million, which is the average cost of a system, to buy it. You are probably just renting space it sits on the cloud.

Now, the National Treasury and Kenya Revenue Authority (KRA) are trying to build another system. I hope it will not cost Kshs104 billion like the one for the health authorities. We must provide guidance that the Office of the Auditor-General has the capacity and a systems audit department to bring to this House a proper systems audit.

Sometimes, it is sad that a vendor is blacklisted in one county and they go to work in another. I do recall that there was such a vendor in Nairobi in the last Parliament. This Senate made a resolution that the vendor was not fit to do business with the county government. He rushed to the next county and is now doing business in that county. We must bring effect to debarment of service providers who occasion loss of public resources.

Mr. Deputy Speaker, Sir, the weakness of these systems reflects also on poor own-source revenue collection. Almost all the counties were unable to meet their own-source revenue targets.

There are so many stories, but the underlying one is the weakness of systems. There is also the aspect of non-collection of property rates. When you tell the governors in some parts of the country to prepare a valuation roll, they will tell you that the land tenure system is such that people would not want to pay more or investors would be frightened.

Kiambu and Nairobi City counties have had a problem in terms of updating their valuation roll. However, from the reports we have, Kisii County is missing out on Kshs546 million due to uncollected rates. Kitui County is missing out on Kshs1 billion Kenya, while Kajiado County is missing out on Kshs11.9 billion in terms of rates that could have been collected. They do not even need to revise their valuation roll. They just need to apply the current one, even though some of these, are collections in lieu of rates. Therefore, this Senate needs to provide a way forward to help these county governments to collect those obligations.

As I wind up to allow Members to debate, the other fiduciary risk that we have analysed is on imprests. By the closure of the financial year, Kshs318 million of imprest was not accounted for across the county governments.

Kilifi County was leading with Kshs90 million unaccounted for in the hands of officers. Remember by the time these reports come to the Senate, it is six months after the close of the financial period. So, the officers run to the Senate with boxes showing surrender vouchers and warrants and we ask where those items were during the audit.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Turkana County had Kshs85 million of unsurrendered imprest, Samburu had Kshs39 million of unsurrendered imprest, Mombasa County had Kshs25 million and Kakamega County, where Sen. Bonnie comes from, had Kshs18 million lying in the hands of officers and not surrendered. The PFM Act makes imprest management clear on who bears responsibility and we have made those recommendations.

Mr. Deputy Speaker, Sir, some governors have made local arrangements in counties. Many county governments do not have audit committees and it seems to be deliberate because they do not want anyone to ask them questions. I think it was Kirinyaga County that appeared before us. The audit committee is non-existent. If there is no audit committee, the plans of the internal audit function cannot be approved because it is an audit committee that approves the plans of the internal audit committee.

There were close to 11 counties that did not have functional audit committees and internal audit function. There were counties that did not have functional County Public Service Boards. Kisii County is one example where the former Chairperson of the Board became the Deputy Governor, after this House did what it did. So, the County Public Service Board is non-functional, they cannot recruit and sort out the many Human Resources (HR) issues that they have.

Mr. Deputy Speaker, Sir, we also have talked about prior year issues. This is one of the issues that the Senate has gone to court over. If you do recall, Justice Jairus Ngaa made the ruling that Article 229(3) and (8) must be complied with strictly. However, the Senate went back to court for a judicial review, seeking administrative reliefs to allow us to deal with backlog. What we are doing today is compliance with the High Court's ruling. In fact, not just the High Court's ruling, but we are complying with what the Constitution requires us to do.

We have had about 10 years of bad manners. Therefore, it would be responsible for the courts to say that if we did not comply over the last 10 years, that expenditure now should be water under the bridge. We must find certain administrative reliefs to enable us to hold to account those governors even in periods where the audit reports had not been considered.

Mr. Deputy Speaker, Sir, in Uganda, they have put it in law. What happens when Parliament fails to consider the audit reports? The same way the county assemblies have failed because as I had mentioned, perhaps it was only Kakamega County Assembly that demonstrated to us at some point that they were up to date in consideration of the Audit-General reports. We have a problem with the rest.

In Uganda, if six months lapse after tabling of the audit reports and Parliament does not take action, the audit report is adopted automatically. It is just like the way we treat statutory instruments. If Parliament does not take action on statutory instruments within the 14 days or within the duration prescribed, they become law.

We will make recommendations that we need to amend our legislation and procedures to allow the audit reports to become law if Parliament fails to act. That should give us a window to be able to deal with issues from past financial years.

I would like to come to a conclusion by making a few proposals on how we can do our work better. I must admit that with 2,300 pages, it is possible that we may not have captured certain issues with the precision and sharpness that is required. Even

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

though we adopted this report by consensus as a committee, we do agree that some of the recommendations could be generic. Some of them could be fairly timid in nature. In some cases, we are calling for administrative action where it is clear that perhaps there was theft. In other cases, we are calling for regularisation of processes where the process was illegal *ab initio*.

Mr. Deputy Speaker, Sir, I would like to encourage Members to look at their individual county recommendations so that we can after this adoption, look and tie them up and ensure that they are enforceable. We must also change certain aspects in our Standing Orders.

If we are going to comply with Article 229, then this House must convene on the first week of January every year. Once we have received all the reports of the Auditor-General, so that they can be tabled and distributed to the various committees established to allow interrogation in the month of January, February and March.

This year we had a problem and the House knows it. That the committee was constituted in February and we were in recess in January and February. So, my committee and that of Sen. Osotsi has had a very short time to deal with the issues that have come before us. However, if we plan well, I can assure the House that in the next audit cycle we will be able to bring a much more rigorous report to the House.

Mr. Deputy Speaker, Sir, we are requesting the House in this case that most of our recommendations be based on written responses. The right to be heard is not necessarily the right to appear. I think that has been established. However, when you are relying on written responses, it is not possible to vouch for the authenticity of the records that are being tendered.

In light of that, the committee and even the OAG cannot vouch for the veracity, authenticity and accuracy of the records that have been used to support some of the audit findings. We are asking the House to allow us to conduct a further inquiry to ensure that those records that have been submitted to us as evidence, meet the threshold. If they fail to meet the threshold, we are also asking that this House allows the committee to follow up with the relevant agencies; that is the Directorate of Criminal Investigations (DCI), the Ethics and Anti-Corruption Commission (EACC), the OAG, the Controller of Budget (CoB) and the National Treasury to take action on perpetrators of illegalities and irregularities that have been documented in this audit report.

Mr. Deputy Speaker, Sir, we are also calling upon county assemblies not to abandon their primary oversight mandate. We will make detailed proposals on statutory amendments. In my view, some of my colleagues have thought, why do we not amend Article 229 of the Constitution? I do not think we should amend the Constitution. In my opinion, we should try to live up to the high expectation of the Constitution. That means changing statutes, procedures and Standing Orders. It is possible for Parliament to be up to date.

When I became the Chairperson of the Senate Standing Committee on Public Accounts, I took over from Sen. Bonnie Khalwale. For two or three financial years, he was fighting with governors in court, corridors, media and committee rooms. They had refused to come. Again, because of this 31<sup>st</sup> March constitutional deadline, the governors have refused to appear before my committee. Only four of them have come. The rest

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

have decided that they will file written responses. However, what the Constitution requires us to do by 31<sup>st</sup> of March is to debate, consider and take appropriate action.

I am calling upon the House. As far as appropriate action is concerned, the right thing to do is to treat this as our interim recommendation, but the detailed analysis and detailed enquiries can still be pursued by the relevant committees with a view to following up on implementation as required by the Public Audit Act. That is our prayer to the House,

I just want to finalise by thanking all the stakeholders who contributed, particularly the PBO, for producing the second version of the Fiduciary Risk Report. The first version was compiled by the PBO, but I would say it was largely authored by Sen. Olekina who was my colleague in the CPAC.

I want to thank the PBO, the staff and the clerks in my committee who are some of the most hardworking clerks, because I have seen them deliver a 2,000-page document at short notice. I also want to thank our stakeholders, the National Treasury, the EACC and the members of my committee as well as the House for showing confidence in us and for allowing us to carry out this critical and sensitive function.

I beg to move and I beg that the House consider our prayer that we follow up on the residual matters within an implementation framework. Also, we cause and compel the appearance of governors who think that they only need the Senate when it comes to allocating money and does not need the Senate when it comes to accounting for the money.

I beg to move and I would request my Vice-Chairperson, Sen. Mwaruma, to second. Thank you, Mr. Deputy Speaker, Sir.

**The Deputy Speaker** (Sen. Kathuri): Sen. Mwaruma, proceed.

**Sen. Mwaruma:** Asante, Bw. Naibu Spika, kwa hii fursa umenipa ili kuunga mkono Hoja ya kuidhinisha Ripoti ya Kamati ya Bunge ya Uhasibu wa Fedha za Umma katika Kaunti.

Majukumu ya Seneti imenukuliwa katika Ibara ya 96 ya Katiba ya Kenya. Ibara hii inasema kuwa kazi yetu ni kulinda magatuzi. Katika hekima ya waliotunga Katiba yetu mwaka wa 2010 kuna viwango viwili vya serikali, Serikali za Kaunti na Serikali Kuu. Seneti ikapewa jukumu la kupitisha sheria ya ugavi wa pesa kwa magatuzi. Sheria hii ya ugavi wa pesa kati ya Serikali Kuu na kaunti inaitwa Division of Revenue Act. Pia tulipitisha sheria inayogawanya fedha kwa kaunti 47 inayoitwa County Allocation of Revenue Act.

Leo katika hiki kikao maalum tumejadili asubuhi ili kuongeza pesa zaidi ya shilingi billioni 50 kwa gatuzi zetu. Pesa hizi zinaitwa conditional grants. Pesa zikifika kwenye gatuzi wale wanaofanya bajeti ni wafanyikazi wa kaunti kwenye Executive pamoja na Bunge za Magatuzi ama county assemblies. Pia wanajukumu la kutekeleza miradi.

Wakati wa kutekeleza miradi kamati za Bunge za kaunti inatakikana kufuatilia miradi hii. Katika uangalizi ama oversight Bunge kwenye kaunti inafaa kufuatilia miradi ifanyike kulingana na sheria, bajeti na uamuzi wa wananchi.

Mhasibu mkuu anajukumu ya kwenda kwenye kaunti na kuangalia kama pesa zimetumika vizuri. Ibara ya 229 ya Katiba, inaashiria kuwa mhasibu amalize uhasibu wake na kutoa ripoti kufikia Disemba 31 na kuleta ripoti hizi kwenye Bunge.

Mhasibu ameleta ripoti zake katika Bunge la Seneti na pia amezipeleka katika mabunge 47 ya gatuji nchini. Ibara ya 179(4) inakubalia Seneti iitishe ripoti kutoka kwa magavana ambao ni wakurugenzi wakuu ama CEOs kuja katika Kamati na kujibu maswali.

Kamati ya Seneti ambayo mimi ni naibu mwenyekiti iliandikia gatuji zote 47 ambazo ni watendakazi na bunge zao na wakaleta majibu yao. Katika Ibara ya 201 inatajikana kuwa kila gatuji litumie pesa katika hali ya uwazi. Tukiita magavana walete ripoti za matumizi ya pesa, tunataka kuhakikisha kwamba pesa zinazoenda kwa gatuji zetu zimetumika kulingana na sheria. Pia kusaidia yule Mkenya aliye kwenye gatuji kupata huduma zinazofaa.

Vile mwenyekiti wangu ametangulia kusema ni kwamba kuna gatuji kadhaa ambazo hawakuitika mwito wa kuja mbele ya kamati yetu ya Seneti ili kujibu maswali haya. Kaunti hizi ni Isiolo, Kiambu, Baringo, Marsabit, Nyamira na Kajiado. Gatuji hizi zilipewa fursa nyingine ili kuja kujibu maswali ya matumizi ya pesa.

Ripoti ambazo ziko mbele ya Bunge hii ni tatu. Ripoti ya kwanza ni ya County Executives na ya pili ni ya County Assemblies. Ya tatu ni ripoti ya uaminifu ambayo Bw. Mwenyekiti ameiita Fiduciary Report. Kwa Kiswahili hii ni ripoti ya uaminifu.

Tumepitia hizi ripoti zote na kuna masuala kadhaa ambayo imetangulia kujadiliwa tayari ambayo yanaashiria kwamba pesa na mali ya umma katika magatuji haiko kwenye hali nzuri.

Suala la kwanza ni ukosefu wa nakala ya mali na raslimali za gatuji zetu. Kwa kimombo tunaita asset register. Wakati nakala ya mali ya gatuji zetu isipokuwepo, kuna uwezekano wa gatuji kupoteza mali yao. Kwa mfano, ripoti ya magari mangapi yaliyo katika gatuji zetu, ripoti ya mashamba yaliyo katika gatuji zetu. Ni mashamba mangapi hayana hati miliki.

Kuna uwezekano wa mashamba haya kupotea kwa sababu hakuna hati miliki kuonyesha kwamba mali hii ni ya kaunti. Jambo lingine ambalo linaashiria kupoteza kwa pesa kulingana na ripoti ya uaminifu ni shida ya kukusanya ushuru wa magatuji. Gatuji nyingi zinakusanya ushuru na hazipeleki pesa hizi katika hazina zao. Kaunti nyingi hutumia ushuru baada ya kukusanya ilhali sheria inasema kuwa wakati ushuru umekusanywa upelekwe kwa County Revenue Fund Account. Ushuru utatumika baada ya kufanyiwa bajeti pamoja na pesa zinazotoka kwenye hazina ya kitaifa.

Wengine pia wanakusanya ushuru bila kutumia utandawazi. Wakati ushuru unakusanywa bila utandawazi, pesa nyingi hupotea kulingana na ripoti hii ya Mhasibu Mkuu.

Katika ajira, kaunti nyingi zimeajiri kupita viwango zaidi kinyume na sheria na kanuni zilizowekwa za asilimia 35 ya fedha za kaunti zitumike kulipa wafanyikazi. Mwenyeti amesema ya kwamba kuna kaunti nyingi ambazo zimeajiri wafanyikazi wanaotumia fedha zaidi ya asilimia 35. Wakati tunatumia fedha zaidi ya asilimia 35 kwa mfano katika Kaunti ya Taita Taveta iliyoko katika 54, pesa hubakia kidogo ya kufanya maendeleo.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Tunahimiza na kusukuma kaunti kuhakikisha ya kwamba zinafuata kanuni ili fedha zinazotumika kulipa wafanyikazi iwe ni asilimia 35 ama chini yake. Kaunti nyingi zinalipa mishahara za wafanyikazi kupitia nje ya mfumo wa Integrated Personnel and Payroll Database (IPPD) ambao unatumika kulipa wafanyikazi wote wa Serikali. Gatuzi zinapolipa bila kutumia mfumo huu, pesa nyingi sana zinaweza kupotea. Katika kamati yetu, tunafuatilia kwa ukaribu sana ili kuhakikisha kaunti zote zinalipa kupitia kwa IPPD.

Kuna uchunguzi na mapendekezo mengi tuliyoifanya katika hii ripoti lakini tulikuwa na muda mchache sana kama vile Bw. Mwenyekiti alivyosema. Ninashukuru wafanyikazi wa Seneti kwa kujitua mhanga, kufanya kazi usiku na mchana ili kuhakikisha ya kwamba hii ripoti ya zaidi kurasa 2,000 imeletwa leo bila kupitisha ule muda uliowekwa katika katika Kifungu cha 229.

Katika uchunguzi wetu, tumeona ya kwamba kaunti nyingi zinatumia pesa lakini stakabadhi za kuonyesha kwamba zile fedha zimetumika kwa mujibu wa sheria haziko. Kwa mfano, mwanakandarasi amepewa sabuni ya kuleta stakabadhi za kulipwa kama vile invoices lakini amelipwa bila kuwepo kwa zile stakabadhi.

Tuko na mapendekezo ya kufuatilia na ndio sababu Bw. Mwenyekiti akasema muda ulikuwa mchache. Kwa hivyo, lazima kuwe na muda zaidi wa kufuatilia ile miradi iliyofanywa katika gatuzi ili kuhakikisha hiyo miradi imefanyika na kwamba wananchi wanapata thamani ya pesa kwa lugha ya kimombo, value for money.

Tumejiuliza kama kamati itakuwaje mmelipa pesa lakini wakati Mhasibu Mkuu wa pesa ya umma anapokuja kwa kaunti kukagua, hizo nakala zimepotea. Kuna gatuzi nyingi kama vile Bw. Mwenyekiti alivyosema ambazo hazina kamati za ukaguzi ama audit committees. Ukaguzi wa kwanza ni jukumu la kamati za uhasibu za kaunti tunazozita internal audit. Zinafanya ukaguzi na yule Mhasibu Mkuu anapokuja kukagua, anategemea sana ile ripoti ya kamati ya uhasibu ya kaunti. Lakini kaunti nyingi zimekataa kuwa na hizo kamati kwa sababu kuna mambo wanayoficha huko ndani.

Sitaki kuongea sana kwa sababu mimi naunga tu mkono hii Hoja. Lakini Mwenyekiti ameongea kuhusu suala la madeni au malimbikizi ya madeni ya kaunti ama pending bills ambazo zimelemaza maendeleo katika kaunti.

Yale madeni yanatakikana kulipwa na tukisoma hii ripoti imependekeza ya kwamba taasisi za uchunguzi kama vile DCI na EACC wafanye uchunguzi ili kuona kama yale madeni yalilimbikizwa kihalali. Na kama kuna yale ya kikora, basi hao washukiwa wachukuliwe hatua.

Kwa sababu Maseneta wanaotaka kuongea ni wengi, sisi kwa ufupi kabisa tunaionba hii Seneti itupatie fursa tutembelee gatuzi zetu, tuone ile miradi inayosemekana imefanywa, kama imefanywa sawa sawa na kama kuna thamani ya pesa kutokana na pesa ambazo zinatoka kwa ushuru wa mwananchi.

Serikali haina pesa. Pesa zozote zinazoenda kwa gatuzi zetu zinatokana na ushuru wa mwananchi. Kwa hivyo, sisi wote kama wananchi wa Kenya lazima tufungue macho ili tukiona pesa zinatumika vibaya tuweze kuripoti kwa asasi za uchunguzi. Lazima tumwe na zile pesa zinazoenda kwa gatuzi zetu.

Nikimalizia kabisa, asubuhi sikupata fursa ya kuongea kuhusu ule Mswada ambao tuko nao hapa leo wa County Additional Allocations Bill ambao umechelewa kwa muda wa miezi nane. Bunge la Kitaifa wanasema ya kwamba hawataki pesa za barabara ziende

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

kwa gatuji zetu kwa sababu pesa ikienda huko inaenda kutumika vibaya. Nani hajui ya kwamba ufiisadi mwingi uko katika maeneo bunge. Waheshimiwa wengi Wabunge wanafanya tender zao wenyewe.

Nilikuwa mahali nikiongea na wananchi katika hadhara na mambo yangu ya uangalizi. Wananchi wanauliza inawezekanaje mheshimiwa siku hizi barabara zikitengenezwa zikiwekwa simiti zinakaa mwaka mmoja na kuharibika. Zamani barabara zilikuwa zinatengenezwa na kukaa kama miaka kumi na tano.

Nikawaambia ni kwa sababu ya ufiisadi na ulafi wa Wabunge. Wale Wabunge wanafanya tender zao wenyewe. Na kama hawajafanya tender zao wenyewe, ule ufiisadi wa kuitisha hongo unakuwa mwingi sana. Sasa kama mwanakandarasi atakupatia hongo ya asilimia 20, ni lazima aweke simiti kidogo na mchanga mwingi. Kwa hivyo, unapata barabara imetengenezwa na baada ya mwaka mmoja imetoa waya tayari.

Kwa hivyo, sisi sote tukubali kwamba ufiisadi uko katika gatuji zetu. Ni jambo la kuhuzunisha kwamba huu sio ule ugatuji tuliolilia na kupitisha mwaka wa 2010; wa kupeleka pesa mashinani. Sisi ambao tunatoka katika eneo zilizo na idadi ndogo ya watu hatukuwa tunapata maendeleo kwa sababu tulikuwa tunaulizwa tunaleta kura ngapi katika meza ili watupatie maendeleo.

Lakini leo pesa nyingi zinafika mashinani kwa sababu ya mfumo wa ugatuji. Magavana, Members of the County Assembly (MCAs) pamoja na wananchi wanachagua miradi yao wenyewe na wanaisimamia inapofanyika katika gatuji zetu.

Kwa hivyo, kulingana na Kifungu cha 99 cha Katiba, sisi kama Maseneta tutasimama kidete kuhakikisha ya kwamba zile pesa ambazo zinatakikana kwenda kwa magatuji, zimeenda. Tutafuatilia kuona ya kwamba zimetumika ili mwananchi aliye mashinani apate huduma bora.

Namalizia hapo na kuomba Maseneta wakubali tupate muda zaidi wa kufuatilia hizi miradi ili mwananchi apate thamani ya pesa zake.

Naunga mkono ripoti hii, Bw. Naibu Spika.

*(Question proposed)*

*(Interruption of debate on Motion)*

## COMMUNICATION FROM THE CHAIR

VISITING DELEGATION FROM SAWAGONGO  
BOYS HIGH SCHOOL, SIAYA COUNTY

**The Deputy Speaker** (Sen. Kathuri): Hon. Senators, I have the following Communication to make.

I would like to acknowledge the presence in the Public Gallery this afternoon of 376 visiting students and eight teachers from Sawagongo Boys High School in Siaya County. The delegation is in the Senate for a one-day academic exposition.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

In our usual tradition of receiving and welcoming visitors to Parliament, I extend a warm welcome to the delegation and, on behalf of the Senate and on my own behalf, wish them a fruitful visit.

I thank you.

Sen. (Dr.) Oburu Odinga, due to time constraints, within 30 or 40 seconds, you can welcome the visitors from Siaya County.

**Sen. (Dr.) Oburu Odinga:** Thank you, Mr. Deputy Speaker, Sir, for the opportunity. I take this opportunity to welcome the students from Sawagongo Secondary School in Gem, Sub-County of Siaya County. I want to tell the House that this is a very good school. It is a post-colonial secondary school, which has been performing very well. As I stand here, I am very proud of the school. Last year, the school improved its performance slightly, but it had 12 As, 86 B+, 102 Bs, 99 B- and 70 C+.

*(Applause)*

This is not a mean achievement. It means that more than about 80 per cent of all the students got direct university admission. We want to encourage them to keep on working hard. There is no replacement for education. Education is the enabler and the equaliser. It is what makes you equal to the others. Therefore, continue working hard, and you will achieve what Sen. (Dr.) Khalwale has achieved. He is a doctor, but also a very astute politician. So, any profession can become a politician. Do not think you can only become a politician if you are a lawyer. You can take up any profession that you like and become a very good politician. Sen. Wambua is a journalist. I welcome the students and the teachers.

Thank you, Mr. Deputy Speaker.

**The Deputy Speaker** (Sen. Kathuri): Thank you. The Senate Majority Leader, you may proceed.

## PROCEDURAL MOTION

### LIMITATION OF DEBATE ON MOTION

**The Senate Majority Leader** (Sen. Cheruiyot): Mr. Speaker, I rise pursuant to Standing Order No.11 to move that debate on this Motion be limited to five minutes for each Senator.

We have a very difficult situation today. We have five Motions, which at the rise of the House at 6.30 p.m.; all the work that our colleagues have done will be useless if we do not debate and consider them. Therefore, if there is a day that we must work like an orchestra and not like politicians, today is the day. We have to do this. Allow me to explain just in 30 seconds what we must do because this does not affect this Motion alone, it also affects the other four Motions.

We have to agree that we divide the time amongst ourselves, because all these four Motions are speaking to matters of accountability in either our counties or county assemblies. We have to agree that when you get an opportunity, you speak to all the

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*



issues that are either related to your county and the county assembly, so that we can schedule the time.

It is now 3.46 p.m.; as such, we know the time when the Mover will reply to one Motion, and we begin the next Motion, so that we can conclude on all five. Otherwise, it will be very unfair for our colleagues in CPAC who have worked extremely hard to bring us these reports, then we do not consider them. Therefore, I want to request that we limit it to five minutes, and also bear in mind that we have to do that on the subsequent Motions.

**The Deputy Speaker** (Sen. Kathuri): Thank you, Senate Majority Leader. Also, for the sake of the Chair, you will further guide on how many Senators should speak on a particular Motion.

**The Senate Majority Leader** (Sen. Cheruiyot): Mr. Deputy Speaker, Sir, allow us to consult with the Senate Minority Leader, so that we can schedule time. Maybe on the first Motion

**The Deputy Speaker** (Sen. Kathuri): If you leave it open-ended, you cannot achieve your targets.

**The Senate Majority Leader** (Sen. Cheruiyot): Mr. Deputy Speaker, Sir, we can speak to the first Motion, say up to 4:20 p.m.; the Second Motion, up to 5.00 p.m.; the third Motion up to 5:40 p.m. I do not know because that will take us to almost 6:30 p.m. So, just allow us to consult with the leadership. Let us limit time first, then we will come back to you with a proposal as a leadership.

Also, my final request, Mr. Deputy Speaker, Sir, if we can limit ourselves to the counties that at least are mentioned in the reports that are being considered.

**The Deputy Speaker** (Sen. Kathuri): Also, further guidance that in the morning, you remember we had the County Governments Additional Allocations Bill, and Senators sat here from 9:00 a.m. up to 1.00 p.m. I will first give priority to the Senators who are on the queue and did not get a chance in the morning. Today is a special sitting and, therefore, I should be fair to all the Senators who left their holiday to come to the Senate. I think that is very clear.

Sen. (Dr.) Boni, proceed.

**Sen. (Dr.) Khalwale**: Mr. Deputy Speaker, Sir, very quickly. This is a place we find ourselves because of the court ruling, therefore, it is extraordinary.

I want to beseech you, Mr. Deputy Speaker, Sir, and colleagues, that we treat these as Procedural Motions, so that it is Moved, responded to and we put the question. Then next time, we shall be better prepared. I can assure you, as one of the leaders in the House, that it will not be easy to have quorum for us to go to division if we stretch up to 6:00 p.m.

**The Deputy Speaker** (Sen. Kathuri): Yes, Senate Deputy Minority Leader?

**Sen. Wambua**: Mr. Deputy Speaker, because we are just consulting, perhaps to just improve on what Sen. (Dr.) Khalwale has said, I do not bring Members here and they do not get the opportunity to express themselves on this matter, which is important. Why not amend what Sen. Cheruiyot said that we give three minutes and then reduce the numbers from both sides to maybe five, and if you have spoken on the first Motion, then

you do not speak on the second one, the third one, and we just limit ourselves to the counties in the Motion?

**The Deputy Speaker** (Sen. Kathuri): Hon. Senators, do we have that agreement? Have we built the consensus? Sen. Omogeni, what is your point?

Please give Sen. Okong'o Omogeni the microphone.

**Sen. Omogeni:** Mr. Speaker, the only thing I wanted you to note is that this report captures all the 47 counties. So, there is no county that can say that their issues are not captured. All the counties are addressed in the report that was tabled by Sen. Kajwang'. Maybe the next, but on this, the one of Kajwang', all 47 counties were captured. I think I agree with your proposal that, when you are addressing issues of accountability...

*(Loud Consultations)*

No, it is good that we take---

**The Deputy Speaker** (Sen. Kathuri): Hon Senators, I want to listen to Sen. Omogeni. Senator Cherarkey, just hold on.

**Sen. Omogeni:** Mr. Deputy Speaker, for today, I think let us be fair and reasonable. We cannot speak for more than three minutes if we need to transact on the business that is on the Order Paper. Let us find a way of bringing this business back to the House so that we give Members adequate time to comment on issues of how counties are spending money. There is very little you can say in three minutes. Thank you.

**The Deputy Speaker** (Sen. Kathuri): Yes, Chair CPAC.

**Sen. M. Kajwang':** Mr. Deputy Speaker, Sir in 2013, Chief Justice Mutunga delivered a ruling on the election petition, but delivered the judgement later. He delivered the ruling within the constitutional timeframes, but the detailed argument judgement came later. I think that is what Sen. (Dr.) Khalwale is trying to say, that if you got a constitutional timeline, we bring what---

In my view, the ruling was a fiduciary report. We have really tried to break our backs to even bring a judgement by analysing each county. It might not be very perfect. If it is a view of the House to allow the Committee to do county visits and go back to do a proper detailed judgement through inquiry, then Sen. Boni's proposal can be entertained. However, to allow those with burning issues between now and the time...

**The Deputy Speaker** (Sen. Kathuri): I think we are in agreement that we need every Senator to take three minutes. At least five Senators or six on each and every Motion for the five Motions that we have. The Chair will be considering other issues, especially counties which maybe on that Motion. The Chair will guide accordingly. Now we are taking almost ten minutes to make a decision. Ten seconds. Give Majority Leader the microphone.

**The Senate Majority Leader** (Sen. Cheruiyot): We are 30 of us in the House. Since there are five Motions and the time we have already agreed, we want to request that you further guide that we limit the speakers to six per Motion. That will provide an opportunity for everybody to speak. It will take only about two hours and we will have concluded. So that is a further guidance that we want to request of you. It will mean everybody who is in the House will get a chance to speak.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

**The Deputy Speaker** (Sen. Kathuri): Fine. I think we have now come to some agreement. Sen. Chute, what is your point of clarification? Fine.

**Sen. Chute:** Allow me to speak. Mr. Deputy Speaker, Sir, what I was just saying is this. At 6.00 O'clock, we have to go to the Mosque. So, considering that we have a few of us here who are going to go to the Mosque, let us limit to three minutes. That is fine with us.

**The Deputy Speaker** (Sen. Kathuri): Okay, so let us proceed now. I think I will first give those who were not able to contribute in the morning. Sen. Osotsi?

*(Resumption of Debate on Motion)*

**Sen. Osotsi:** Thank you, Mr. Deputy Speaker, Sir, for this opportunity. First of all, let me commend the Committee of CPAC for the great Report they have tabled before us, which has very good information. I think the experiences of CPAC are similar to the CPIC which I had. Issues of late submission of document which is contrary to Section 62.2 of the Public Audit Act, is a common issue in all the counties. I think it is a matter that we need to have a way of dealing with, even if it involves invoking the penalties under Section 62 of the Public Audit Act.

Mr. Deputy Speaker, we have also seen a trend of inaccuracies, errors, incompleteness in financial statements that are audited by the Office of the Auditor-General. This is because accountants or finance managers in our various counties are not doing their work professionally. I want to agree with the CPAC that it is time that these officials comply with the provisions of the Public Sector Accounting Standards Board. Where they do not comply, then we need to invoke the provisions of Section 8 and 10 of the Accountants Act (2008), which may also include getting assistance from the professional body; the Institute of Certified Public Accountants of Kenya (ICPAK) on dealing with the misconduct.

Mr. Deputy Speaker, let me go to the Report in reference to my county of Vihiga. I am very sad as a Senator of Vihiga County that a whopping Kshs3.4 billion, which is just Kshs2 billion less than our shareable revenue, cannot be accounted for. The amount is facing fiduciary risk. An amount of Kshs3.4 billion shillings is not small money. This is out of the following; non-disclosure of commission earned from payroll services. This is where they give services to circus or third-party people, a whopping Kshs 4.3 million cannot be accounted for.

**The Deputy Speaker** (Sen. Kathuri): Members, we have only three minutes. Sen. Mundigi. Thank you.

**Sen. Munyi Mundigi:** Asante sana, Naibu Spika, kwa kunipa fursa hii ili niweze kuchangia Ripoti hii ya Kamati ya CPAC. Wamefanya kazi nzuri. Ningeomba serikali gatuzi ambazo zilikuwa na matatizo zifuatiliwe ili ijulikane pesa zilipotea vipi. Kuna kaunti ambayo imepoteza Shilingi 400 milioni. Ifuatiliwe, kuwe na risiti hata kama ofisi hizo zilichomeka. Asubuhi tulikuwa tunafuatilia vile serikali gatuzi zitapatiwa pesa. Naunga Kamati inayohusika na fedha kwa sababu niliona kaunti yangu ya Embu itapokea Shilingi 363 milioni.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Kuna mambo ya nyumba ambazo zimejengwa, kuna jambo linalohusu CHPs ili wapate pesa. Kuna mambo ya barabara na kaunti zimewasilisha kesi kortini. Kama mahakama itakubaliana nao, Kaunti ya Embu inastahili kupata Shilingi 211 milioni. Wadi zote zitafaidika na hizi pesa. Wakati huu mvua inanyesha, magari yanakwama. Naomba mahakama iweze kutusaidia.

Bw. Naibu Spika, mimi ninaomba mahakama iweze kusaidia ndiposa magavana waweze kupata pesa inayofaa.

Wabunge wa Bunge la Kitaifa wote wako na pesa. Wako na pesa ya National Government Constituencies Development Fund (NG-CDF), pesa ya barabara na bado wako na pesa ya sitima. Wako na hizo pesa zote lakini hakuna mtu anaangalia matumizi ya pesa hizo.

Ningeomba kwamba hata kama tunafuata pesa kwa ajili ya magavana wetu kufanya kazi yao, hata Seneti inahitaji kupewa nguvu ya kufanya kazi ya *oversight* vizuri. Maseneta wakifanya kazi vizuri, magavana watahakikisha ya kwamba pesa zile ambazo wamepewa zimetumika kwa njia inayofaa.

Wajumbe wote ni lazima wakubali kusaidia kaunti ili waipate pesa. Tuko hapa kama Maseneta kuongea mambo ya ugatuzi na matatizo ambayo magavana wanapata.

Ninaunga mkono kazi ambayo imefanywa na kamati hizi mbili. Asante.

**The Deputy Speaker** (Sen. Kathuri): Sen. Sifuna, you may proceed.

**Sen. Sifuna:** Thank you, Mr. Deputy Speaker, Sir. I am a very proud Member of the County Public Accounts Committee (CPAC) under the able leadership of Sen. M. Kajwang'. During our meeting to adopt this particular Report, we were given the definition of fiduciary risk by the Parliamentary Budget Office (PBO).

A cursory search of the term fiduciary risk gives us its definition as the potential or loss that can arise when an entity fails to work in the best interest of the people, leading to misuse, mismanagement, or lack of transparency. In that Report, you will see that the cumulative fiduciary risk exposure of all the 47 counties is Kshs532 billion. Out of that, the fiduciary risk exposure by Nairobi City County alone is Kshs157 billion.

These reports bring me great shame as the Senator for Nairobi City County. It is shameful to see that Nairobi City County is number one in all the wrong things. We are the highest when it comes to irregular expenditure at Kshs32.5 billion out of the Kshs39.1 billion of all the counties, which is about 83 or 85 per cent.

We are also number one when it comes to unbudgeted expenditure at Kshs12 billion in terms of fiduciary exposure. We then have the matter of pending bills. Out of the Kshs179 billion that constitute pending bills in the 47 counties, 65 per cent of that, or Ksh118 billion, is the fiduciary exposure in Nairobi City County.

We have gotten to a place where we now need to know what the next steps are other than just listening to these entities and the Auditor-General appearing before our committees. I want the people of Nairobi City County to understand that even though the Constitution says that Parliament shall look at the reports of the Auditor-General, we rely on other institutions to take action.

In the Committee that I sit in, we have recommended prosecution of officers in over 150 cases. We had an occasion to sit with the Ethics and Anti-Corruption Commission (EACC) and asked them to give us the reports about these investigations.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

We have also met officers from the Directorate of Criminal Investigations (DCI) and made recommendations for prosecution of people. We have made recommendations to professional bodies like the Institute of Certified Public Accountants of Kenya (ICPAK) that regulates accountants. We have also made recommendations to the Law Society of Kenya on lawyers who give wrong information or wrong advice to their executives and those who collude with their departments to steal money through legal fees.

We need all these institutions to come to the rescue of our counties. If you look at the total exposure on stalled projects, Nairobi City County is again number one. I want this Senate to help us, Nairobi City County, because if devolution works in Nairobi, it will work elsewhere.

Thank you.

**The Deputy Speaker** (Sen. Kathuri): Thank you, Sen. Sifuna.

Sen. Mariam Omar, you have the Floor.

**Sen. Mariam Omar:** Thank you, Mr. Speaker, for giving me this opportunity. I stand here to support the Report of the CPAC. As the Chairperson of the Committee moved the Motion on the adoption of the Report, I noticed some common issues among the counties. Some of them are unsupported expenditure and fiduciary risk in financial reports. We have seen that in 16 counties and it is above Kshs50 million.

Most of the counties paid money without supporting documents. I urge the Chairperson and Committee Members not to allow any unsupported documents to be availed to the Committee.

The county government through the governor, who is the Chief Executive Officer (CEO), should take action against an officer who fails to avail documents to the Office of the Auditor-General (OAG) under Section 156 of the Public Finance Management (PFM) Act of 2012.

The second issue is on pending bills. Most of the counties do not disclose their pending bills. Pending bills are normally the first charge and it usually accumulates. For example, Mandera County has a pending bill of Kshs2 billion. This shows that they are not paying but are instead accumulating the pending bills.

The other one is avoidable expenditure. Avoidable expenditure is like penalties, and interests on statutory deductions which have not been submitted on time. The other one is installed projects and poor workmanship. Projects in some counties are stalled because of lack of public participation. They do not involve the citizens in order for them to get to know their needs.

Additionally, we have the fixed assets register. Most of the counties do not keep their fixed assets registers. That shows that the assets of the counties are unknown. Therefore, as the Chairperson and Committee Members make a follow-up on those assets without a register---

**The Deputy Speaker** (Sen. Kathuri): Okay. Sen. Olekina, you may proceed.

**Sen. Olekina:** Thank you, Mr. Deputy Speaker, Sir. Let me begin by thanking the two committees and the distinguished Senator for Homa Bay County for telling us what is going on in this country. We do have serious fiduciary risk. Fiduciary risk comes about when those who are tasked with the fiduciary responsibility fail to do so.

I have gone through the Report and I am ashamed of my own county when it comes to nugatory expenditures. Nugatory expenditures are those expenses which could have been avoided. They are the expenses that you do not have to pay penalties for if you pay your bills on time. You actually do not have to pay interest, and you do not have to pay legal fees. Unfortunately, we paid a whopping Kshs1.7 billion in terms of nugatory expenditures.

Kajiado County also shocked me. They have about Kshs11.9 billion which the Governor could be collecting from rent arrears and paid rates instead of fighting other people. He could have been going to collect that money.

Secondly, there is the issue of pending bills. I am happy that my county has reduced it. It has gone down to Kshs763 million, but it is still a lot of money. In Kajiado County, it is over Kshs2.35 billion. When you look at the development budget, you will realise that Kshs1.4 billion has not been paid to developers. Essentially, nothing is happening.

The distinguished Senator for Homa Bay County, the Chairperson of the County Public Accounts Committee, has asked us to allow them to go after these rogue governors. He has asked us to allow them to work with the Director of Public Prosecutions (DPP) to go and scrutinize these expenditures.

If we do that, as a House, we will save this country from these nugatory expenditures. We will save the businesses that are not paid when they are supposed to be paid. We will be looking at issues of fiduciary responsibilities.

We need to agree on what should happen if you fault or if you do not respect the PFM Act and you are called but fail to do so. I know that the Governor of Kajiado County was called to appear before the Committee and he failed to do so. Instead of focusing and making sure that you are using the money rightly, you are busy politicking.

Right now, we want the Committee to go after these governors and ensure that they are jailed if need be.

**The Deputy Speaker** (Sen. Kathuri): Sen. Joe Nyutu, you may proceed.

**Sen. Joe Nyutu:** Thank you, Mr. Deputy Speaker, Sir, for the opportunity for me to also say something about this very damning report from the County Public Accounts Committee.

Our counties should be able to put their priorities right.

I would like to start by saying that our counties should be able to put their priorities right, and that issues to do with the community health promoters and salaries for medical staff things should be prioritised by the counties. That is why we spent a lot of time here in the morning trying to see to it that there is even distribution of additional revenue,

We cannot fight that hard to give our counties more cash only for the same to be misappropriated, and most of it, outrightly stolen by those that operate our counties. It is sad that there is no rationale in some of the expenditures that these county governments incur.

Mr. Deputy Speaker, Sir, yesterday in the dailies, there was a report of one county that spent Kshs10 million in legal fees to defend a case where the claim was just Kshs1

million. That is why I say, it beats rational thinking in some of the things that our counties are doing, especially with legal fees.

When we talk about unaccounted expenditure in our counties, that people have spent money without accounting for it, that is outright theft. I therefore would like to beseech this House to allow the Senate Standing Committee on Public Accounts to employ the services of Ethics and Anti-Corruption Committee (EACC) to ensure legal action is taken against these counties that are expending money in that careless manner. This is criminal offence and outright theft.

Mr. Deputy Speaker, Sir, pending bills is a cancer that has been eating all our counties and indeed also the national Government. That is why there is low circulation of money in the economy. Those that have these bills have borrowed loans, which they are not able to pay. If these pending bills are cleared, then everybody would smile all the way to the bank and to their homes, because there would be money in the economy. This is something that we need to arrest.

Talking of Murang'a County where I come from, I think I would want to talk about the quality of work that counties do. There is a report of a septic tank in Maragua Level 4 Hospital that was completed but started leaking immediately, attracting claims from neighbours. Mafaya Dispensary in Gatanga Constituency ---

*(Sen. Joe Nyutu's microphone went off)*

**The Deputy Speaker** (Sen. Kathuri): Last but not the least, Mr. Mandago, please, proceed.

**Sen. Mandago:** Thank you, Hon. Deputy Speaker, Sir. First, I would like to thank the Committee for doing a thorough job on this matter. I rise to support the work of this Committee, only on three areas.

On the County Aggregation and Industrial Parks (CAIPs), where the counties and the national Government are partnering, we have counties which are given money by the national Government to the tune of around Kshs116 million. However, for the last one-and-a-half years, they have not been able to move and those projects are not on course. However, some counties are doing very well. I agree with my colleagues, that those counties whose CAIPs are doing well must now initiate the process of looking for investors and the products to be value-added on those county aggregation and industrial parks.

Mr. Deputy Speaker, Sir, on the matter of Road Maintenance Levy Fund (RMLF), which is a very emotive issue, and I know as a House we have outstanding matters with the National Assembly, and whereas I support counties getting their share of RMLF as was, and the national Government receiving their bit, having been a governor, I would like to persuade this House that, the extra Kshs7 billion that has been set aside to secure some credit to enable the national Government complete their ongoing roads that were going to stall, that the majority of the roads that were done under low-volume seal are county roads. If those county roads are going to stall because this money is going to be shared, as a country, we may get a small share of that money, but we should not get the

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

overall value of getting those roads done. I would wish to persuade my colleagues that the Kshs7 billion over above, that has been raised, be actually used for that model.

On the issue of fiduciary risks that we have seen in counties, we thank the Committee for actually exposing the areas where funds are being lost. I am surprised that in my own county of Uasin Gishu, there is a variance in financial statements to the tune of Kshs55,167,000.

That is not even surprising, but rather, the unsupported expenditure on fuel, oil, and lubricants amounting to Kshs177,043,731. I am aware of this matter. In fact, vehicles that are not serviceable are being fueled. That is the reason why they could not provide the work tickets. Even one employee of one of the petrol stations where fuel was being consumed at---

**The Deputy Speaker** (Sen. Kathuri): Thank you, Sen. Mandago. I now call upon the Mover to reply.

**Sen. M. Kajwang'**: Mr. Deputy Speaker, Sir, I beg to reply and thank all the Senators who have contributed.

As we approve Kshs52 billion in additional allocations to counties, we must demand for accountability for the Kshs87 billion that the Auditor-General has flagged. I would like to assure the House that if the Motion is adopted, we shall walk to the counties with the EACC, the Directorate of Criminal Investigations (DCI), and all the relevant agencies that are required to ensure that there is value for money and accountability.

Mr. Deputy Speaker, Sir, pursuant to Standing Order 66(3), I rise to request that putting of the Question on this Motion be deferred until the conclusion of debate on other Motions in the Order Paper.

I thank you.

**The Deputy Speaker** (Sen. Kathuri): You did not pronounce yourself that you reply. You went ahead to request for the---

**Sen. M. Kajwang'**: Mr. Deputy Speaker, Sir, I beg to reply.

**The Deputy Speaker** (Sen. Kathuri): I have heard what you have requested, so the putting of the Question has been rescheduled.

*(Putting of the question on the Motion deferred)*

Let us go to the next Order.

## MOTION

### ADOPTION OF REPORTS ON CONSIDERATION OF FINANCIAL STATEMENTS OF VARIOUS COUNTY ASSEMBLIES FOR FY2023/2024

**The Deputy Speaker** (Sen. Kathuri): Chairperson, of the Senate Standing Committee on County Public Accounts (CPAC), in the same spirit, you will save some time as you move. The seconder should also take less time.

**Sen. M. Kajwang'**: Mr. Deputy Speaker, Sir, I beg to move the Motion that, the Senate adopts the reports of the Select Committee on County Public Accounts, on the

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*



consideration of the reports of the Auditor-General on the financial statements, for Mombasa, Kwale, Kilifi, Tana River, Lamu, Taita-Taveta, Garissa, Wajir, Mandera, Marsabit, Isiolo, Meru, Tharaka-Nithi, Embu, Kitui, Machakos, Makueni, Nyandarua, Nyeri, Kirinyaga, Murang'a, Kiambu, Turkana, West Pokot, Samburu, Trans Nzoia, Uasin Gishu, Elgeyo-Marakwet, Nandi, Baringo, Laikipia, Nakuru, Narok, Kajiado, Kericho, Bomet, Kakamega, Vihiga, Bungoma, Busia, Siaya, Kisumu, Homa Bay, Migori, Kisii, Nyamira and Nairobi City County Assemblies, for the Financial Year 2023/2024, laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025, and approves the recommendations of the Committee on the financial statements of the respective county assemblies for the Financial Year 2023/2024.

Mr. Deputy Speaker, Sir, I wish to be brief in moving this Motion.

In the financial year under review, 47 county assemblies were audited. A total sum of 45 of them had a qualified opinion, and two had adverse opinions. Embarrassingly, the two county assemblies that had adverse opinions were Homa Bay County Assembly and Migori County Assembly.

Mr. Deputy Speaker, Sir, we did not ask the county assemblies to appear before the Committee, but we gave them an opportunity to submit their written responses. Their responses were verified by the Office of the Auditor-General. My committee sat down and reviewed the supporting annexures and adopted the Report that has been laid before the House.

Mr. Deputy Speaker, Sir, you will notice that the Fiduciary Risks Report excludes the county assemblies. One of the key issues that emerged from the conversations or audit reports from county assemblies was asset management.

Most county assemblies have not acquired ownership of the properties and premises where they sit. However, one county assembly has been successful in that, not in this financial year but in the past, the Narok County Assembly, which has gotten the title to the Assembly premises.

The Auditor-General has flagged this matter over the years. Some county assemblies are still paying salaries outside the Integrated Payroll and Personnel Database (IPPD) system. This is symptomatic of fraud because when you pay outside the system, you are basically paying ghosts. Of importance to the Finance and Budget Committee is that a number of county assemblies are receiving more than 7 per cent of a county's revenue.

Under the Public Finance Management (County Government Regulations), we had set a threshold of 7 per cent. However, over the years, through the various instruments that the Senate passes, the Division of Revenue, and additional allocations, we have revised the ceilings to an effect where the average disbursement to county assemblies today is about 12 per cent, way above the 7 per cent.

The Senate, especially the Finance and Budget Committee, needs to look at this. If the 7 per cent in regulation is not sufficient, then let us amend the regulation. We have seen weak governance in a number of county assemblies and non-functional county assembly service boards.

We need to tighten the law because what some county assemblies are doing to control the finances is that they are impeaching the speaker. After impeaching the

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

speaker, they appoint a temporary speaker who will come from Members. Then, the temporary speaker takes over as the chair of the County Assembly Service Board, notwithstanding the fact that every County Assembly Service Board has a vice chairperson, who ought to take over in the absence of a substantive speaker. This is a matter that really is about good governance, but perhaps it needs to be captured in law to avoid abuse.

One matter that cuts across all county assemblies is their continued contribution to the County Assemblies Forum (CAF) and the Society of Clerks at The Table (SOCATT(K). We have no objection to the assemblies deciding which professional bodies or societies they should subscribe to, but these are public funds. If they are going to be transmitted to any other entity, that entity should be legal and auditable. This is a problem we have had with CAF. We are not saying that CAF is illegal. CAF is a proper association. The only problem is a continued remittance of money to CAF. When you quantify it, Kshs5 million per county assembly by 47 counties is a lot of money. Fortunately, this House has already considered the necessary legislation to rectify this.

Finally, we have seen cases of pending bills in the county assemblies, which are contained in the detailed report, as well as matters of outstanding imprest held by Members of the County Assemblies. We, therefore, request the House--- None of the assemblies appeared before the Committee. They submitted written responses.

The Committee cannot vouch for the authenticity of the records submitted. We request the House to allow the Committee to summon the entities that had adverse opinions and to invite the accounting officers of the other entities to ensure that the issues raised by the Auditor-General are closed and to allow the Committee to liaise with other relevant stakeholders to ensure that illegalities and irregularities identified are addressed lawfully, and perhaps even to direct a special audit of the entities with adverse opinions.

Mr. Deputy Speaker, Sir, I beg to move. I will ask a Member of my Committee who has not spoken, maybe Sen. Cherarkey, to quickly second.

**Sen. Cherarkey:** Thank you, Mr. Deputy Speaker, Sir. I thank the Chairperson.

The report on the county assemblies is a straightforward matter. County assemblies concentrate more on recurrent expenditure than development expenditure. As the Chairperson said, we, as a committee, need these entities to appear before us to get the second bite to the cherry as these entities explain their expenditure.

The Nandi County Assembly Chambers have yet to be completed. So, you will find that in one financial year, they are requesting only the development of the cafeteria. There was an issue of the Speaker's Residence. Recurrent expenditures, especially imprests, become a problem because of the accountability mechanisms within the county assemblies.

The county executive's financial statements are similar to those of the county assemblies. However, the Members of the County Assemblies (MCAs) should be aware that the Senate has already passed the law giving them financial autonomy when they have a County Revenue Fund account within the National Treasury, which will allow them to own the process. Now, the county assemblies depend on the County Executive Committee Member for Treasury to get their allocation. However, that does not absolve them from accountability. They must appear before the Committee. In conclusion, I want

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

to challenge county assemblies to do their oversight work as it should. For example, in Nandi County, under Governor Sang, this is the headquarters of corruption in the Western Hemisphere. In the previous financial year, there was a payroll scandal. In that scandal, even close relatives of the governor were found.

The EACC came with razzmatazz and took computers. No one, including a close relative of the governor, has been arrested. As you are aware, there are many stalled projects in the county, such as car hire services. Governor Sang moves around with cars for hire of Kshs42.8 million. No one knows where these cars are hired from. I am told it is from one of the senior Cabinet Secretaries in this Government that is hiring to Nandi County Executive – You know, who I am speaking about.

Governor Sang pays 18 Administrative Police officers Kshs25,000 against the recommended Kshs5,000 extraneous allowance, yet Nandi County is not Baghdad, where bombs are being thrown around. Nandi is one of the peaceful places. Therefore, I want to challenge county assemblies to ensure they do their oversight role.

Mr. Deputy Speaker, Sir, with those robust and bombastic comments, I beg to second.

**The Deputy Speaker** (Sen. Kathuri): However, you make arrangements so that the Chair knows the Cabinet Secretary is providing car hire services in Nandi. I am not completely aware.

*(Question proposed)*

Before I ask Senators to contribute to the Motion, I want to make this communication about visiting students from Waso Muslim JSS School in Samburu County.

*(Interruption of debate on Motion)*

## COMMUNICATION FROM THE CHAIR

VISITING DELEGATION FROM WASO  
MUSLIM SCHOOL, SAMBURU COUNTY

**The Deputy Speaker** (Sen. Kathuri): Hon. Senators, I would like to acknowledge the presence in the Public Gallery this afternoon of 68 students and five teachers from Waso Muslim J.S.S. School in Samburu County. The delegation is in the Senate for a one-day academic exposition.

In our usual tradition of receiving and welcoming visitors to Parliament, I extend a warm welcome to the delegation and wish them a fruitful visit, both on behalf of the Senate and on my own behalf.

I thank you.

Sen. Lemaletian, kindly, welcome the visitors within 30 seconds.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

**Sen. Lemaletian:** Thank you, Mr. Deputy Speaker, Sir. I appreciate this golden chance to welcome my fellow young people from Samburu East, Samburu County, to the Senate.

I hope you are having the time of your life. I know seldom do we get young people from Samburu County visiting Parliament and I would like to encourage more of you to be visiting so that you see these things for yourself. I am very proud to see you here today because that means you have decided to take the bull by the horn and get to know what is happening up here in the city also.

I truly welcome you, knowing very well that Walt Disney once said that all our dreams can come true if only you have the courage to pursue them.

**Sen. (Dr.) Lelegwe Ltumbesi:** Mr. Deputy Speaker, Sir, I join you and the Senate to welcome students and teachers from Waso Muslim Secondary School in Samburu County. Today, we are considering very important matters that concern our counties, particularly the reports of the Auditor-General on how our people or how our leaders in our counties are implementing programmes that are funded using public funds to make sure that services reach you and reach the people of Samburu County. So once again, I welcome you to the Senate. I urge you to learn more about what we do and I will see you as you move out. Thank you.

*(Resumption of debate on Motion)*

**The Deputy Speaker (Sen. Kathuri):** Thank you. So now, Senators, I will now open the Floor for debate. I will start with Sen. Oginga Oburu.

**Sen. (Dr.) Oburu:** Thank you, Mr. Deputy Speaker, Sir, for the opportunity. This is a very important debate because this is one of our fundamental functions as a Senate and as Parliament to oversight the Executive and to oversight, generally, the expenditure of public funds.

In Uganda, they take it so seriously such that in the Public Accounts Committee that I attended, there is a policeman from the CID sitting together with parliamentarians.

If a case has been presented and well-proved, they now do the, I mean, their function of further investigations with a view to concluding those issues legally in courts. Here, I think we need to do the same because there is a lot of carelessness in dealing with the resolutions of the House. Sometimes the House makes resolutions and they are not taken seriously.

Mr. Deputy Speaker, Sir, for instance, this issue of pending bills is an issue which is bankrupting many Kenyans. I am surprised that even the county assemblies are having the issue of pending bills. The county assemblies should be the forefront as the elected representatives of the people to lead the Executive.

*[The Deputy Speaker (Sen. Kathuri) left the Chair]*

*[The Temporary Speaker (Sen. Wakili Sigei) in the Chair]*

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Mr. Temporary Speaker, Sir, we also expect them to do their proper function of primary oversight in their counties, which we are also informed by the Chairperson of the CPAC that they do not do. They leave almost everything to the Senate and the National Assembly to do the oversight functions, which is primarily theirs.

I also want to emphasize the need for the county assemblies to have autonomy. This is because without autonomy, the counties are dependent on the mercy of the executive. Therefore, effective oversight of the executive becomes an issue. It becomes difficult for them to oversight the people who actually control the strings of the purse.

Somebody who controls the strings of the purse is the one who---

**The Temporary Speaker** (Sen. Wakili Sigei): Sen. Oburu, I can give you one more minute to just conclude on your comments.

**Sen. (Dr.) Oburu:** Mr. Temporary Speaker, Sir, I conclude by just stressing the importance of having the autonomy of the county assemblies and stress that they should continue to do their primary oversight. It will make our work here much easier if they do proper oversight on their own.

I thank you.

**Sen. Chesang:** Thank you very much, Mr. Temporary Speaker, Sir. I would like to support this Motion.

As we continue sending money to the county governments, I think we should be very keen on our role as the Senate to oversight.

Before we even engage in our role, we have seen the auditor's report. Specifically, we have seen so many things that I do not want to repeat. We have seen the unbudgeted expenditures in our counties, the pending bills issues and the stalled projects.

Regarding pending bills, we have over Kshs600 million unpaid in Trans Nzoia County. We have seen fictitious legal fees that have been paid by the county governments.

We have seen illegal withdrawals of monies. Specifically in Trans Nzoia County, we have seen around Kshs120,142,000 from our hospitals and also Kshs159,130,036 from our local banks. Those are illegal withdrawals by the county governments.

Having said that, I would like to urge the systems dealing with corruption that as we allocate these funds to the county governments, they should also work together with us to ensure that the public gets value for money.

I would like to repeat what Sen. (Dr.) Oburu has said, and we should be keen, and we should take this seriously that I do not know what happened with the Ward Development Fund Bill, the autonomy of our MCAs because this is where we start.

In order for monies to get to the ward levels, we need these MCAs because their mandate is to oversight the same way we do. When they do not have control of their ward-specific funds, they are forced to jump wherever, or maybe to lick governor's asses. That is what is really affecting us---

**The Temporary Speaker** (Sen. Wakili Sigei): *(Inaudible)*

**Sen. Chesang:** I withdraw that comment but they are forced to do---

**The Temporary Speaker** (Sen. Wakili Sigei): Sen. Chesang', your time is up.  
Sen. Kamau Githuku.

**Sen. Githuku:** Thank you, Mr. Temporary Speaker, Sir, for giving me this opportunity to contribute to this very important Report. I want, first of all, to congratulate the team led by the distinguished Senator for Homa Bay because of the exemplary job that they have done of scrutinizing both the county governments and the county assemblies.

The issue of pending bills is like a thorn in the flesh. The issue of pending bills has been a problem in most county governments and county assemblies.

There was a time a popular Motion was brought here by one of our distinguished Senators, Sen. Ledama Olekina. The Motion highlighted how pending bills should be dealt with. We cannot be passing Motions here and other business on the Floor of this House, and they are not implemented. It seems that whatever we did with the issue of pending bills was not taken seriously, and nothing has been implemented. I call upon the relevant authorities to make sure that the Bills or the Motions that we passed here regarding pending bills that are becoming thorns in the flesh, be dealt with once and for all.

I agree with the Chairperson of the County Public Accounts Committee (CPAC), who is requesting that he be given the authority or that this House allows him to summon county assemblies that are not adhering to the invitations that have been issued to them. It is against the law for any county government or county assembly to be summoned to appear before the County Public Accounts Committee or any other relevant committee in this House, and they fail to attend. I am of the opinion that very strict measures should be taken against all those county governments and county assemblies that sometimes do not attend to summons that have been issued to them to appear before this House that has been mandated by the Constitution to take care of the interests of counties and their governments.

With those remarks, Mr. Temporary Speaker, Sir, I support.

**The Temporary Speaker** (Sen. Wakili Sigei): With that, hon. Members, I call upon the Mover to reply.

**Sen. M. Kajwang’:** Mr. Temporary Speaker, Sir, I beg to reply and thank all my colleagues who have made their comments. I also assure the House that, given the opportunity to follow up these matters, we shall do it in a manner that respects the authority and constitutional mandate of county assemblies. We know that they are distinct and that they are constitutional entities. When we are seeking accountability from the county assemblies, we will be very careful not to cross the lines and blur the independence of county assemblies *vis-à-vis* Parliament.

I beg to reply.

Mr. Temporary Speaker, Sir, I also rise, pursuant to Standing Order No.66(3) to request that putting of the question on this Motion be deferred until the conclusion of debate on other Motions on the Order Paper.

**The Temporary Speaker** (Sen. Wakili Sigei): Thank you, Sen. M. Kajwang’. On the request of the Chairperson of the CPAC, putting of the question is deferred to the next sitting.

*(Putting of the Question on the Motion Deferred)*

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Clerk, call the next Order

*[The Temporary Speaker (Sen. Wakili Sigei) left the Chair]*

*[The Deputy Speaker (Sen. Kathuri) in the Chair]*

## MOTION

### ADOPTION OF REPORTS ON AUDIT REPORTS OF VARIOUS MUNICIPALITIES FOR FY2023/2024

**The Deputy Speaker** (Sen. Kathuri): The Chairperson, County Public Investment and Special Fund Committee (CPIC), you may proceed.

**Sen. Osotsi:** Thank you, Mr. Deputy Speaker, Sir. I beg to move-

THAT, the Senate adopts the Reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports for the Financial Year 2023/2024 for Diani, Eldoret, Iten, Kapsabet, Kakamega, Kilifi, Kisii, Kinango, Kwale, Lamu, Lunga Lunga, Malindi, Mumias, Mwatate, Nyamira, Voi and Wote municipalities, laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the financial statements of the respective Municipalities for the Financial Year 2023/2024.

Mr. Deputy Speaker, Sir, we have had a very rigorous three weeks considering various reports in line with Article 229 of the Constitution, so that we can beat the deadline of 31<sup>st</sup> March, 2025. It was not easy, but we have handled a significant number of reports for municipalities for Financial Year 2023/2024.

First, I commend the Office of the Auditor-General for considering the financial statements of municipalities. It is now in the third year when the Auditor-General is looking at the statements of municipalities. A lot of donor funding is being put in these municipalities and even transfers from county governments. In the past, they were not audited, but the Auditor-General has done a commendable job to audit these municipalities.

Mr. Deputy Speaker, Sir, the major problem with municipalities at the moment is the lack of independence of the management and the operations of these municipalities. In our examination of these audited reports, we found out that municipalities are still being run as a department of the county executive, which is contrary to the Urban Areas and Cities Act under Sections 12 and 20, which requires that municipalities must be autonomous in managerial, financial and operational autonomy.

Some of the municipalities do not even have boards and municipal managers even though they have been gazetted. That was a common query in most of the municipalities. We also had a lot of challenges in terms of financial control and lack of budgets. You find that the funds for municipalities and the county executive have been commingled, which brings a lot of challenges.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Mr. Deputy Speaker, Sir, as for the issue of even staffing, we find that most of the municipalities do not have staff of their own. They have staff who have been seconded from the county executive, which, again, is contrary to the provisions of the Urban Areas and Cities Act.

Municipalities are also struggling with bookkeeping issues, accuracy and compliance to the International Public Sector Accounting Standards (IPSAS), leading to audit queries and raising concerns about the competence of finance managers. I also want to add to what the Chairperson of CPAC has said that it is high time that we took strict action against accounting officers and accountants who violate the Accountants Act.

We also had challenges with late submission of documents. Most of the municipalities that appeared before us brought supporting documents at the point of appearing in the Senate. We have a very lengthy audit process, and one wonders why counties are not able to deliver the documents within the stipulated period in law for examination by the auditor, but when they appear before the Senate, they bring loads and loads of documents, knowing very well we do not have capacity to go through all of them. Moving forward, we have agreed as a Committee that we will invoke the provisions of Section 62(2) of the Public Audit Act that declares that to be an offence punishable by payment of a fine of Kshs5 million or imprisonment for three years or both.

Mr. Deputy Speaker, Sir, because of time, allow me to quickly go through the issues that were common in all the counties. This is just because we have gone through the issues that were common in all the counties in terms of municipalities.

One is lack of operational autonomy, which I have pointed out. There are issues with preparation and accuracy of financial statements and compliance with reporting standards. There are issues with asset management. Most municipalities do not have asset registers. That is a major risk in the management of assets. There are issues with budgetary control and performance, where you find that budgets do not balance or there are no budgets, or underfunding or underutilisation of budgets.

The Committee made a number of resolutions contained in the Report. Because of time, I will not go through all of them. One fundamental resolution is that the House, after the passage of this Motion, should give the Committee time to go and conduct detailed inquiries into the reports and report back to the House. The Committee should also carry out inspection visits to the municipalities to examine some of the issues raised in the audit queries.

I must commend the Office of the Auditor-General for thinking it right that it is important for municipalities to be audited. That, in a way, is going to enhance accountability for Own-Source Revenue, which most municipalities generate. Maybe that is the reason most county governments do not want to give autonomy to municipalities. I must also report with sadness that this House gave a charter to Eldoret City. As we speak, that charter has not been operationalised because the Municipal Manager proceeded to court. He said because Eldoret is now a city, he wanted to become a city manager. The Urban Areas and Cities Act is very clear. There is no transitional mechanism for a municipal board or manager to a city board or manager. The Act only provides that whenever a municipality becomes a city, a new city manager and board must be

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*



appointed. We have, therefore, directed the Governor to immediately comply with the law and have a city manager and board for Eldoret City, so that the residents can enjoy the benefits of good governance.

Because of time, allow me to request Sen. Tobiko, who is a member of the Committee, to second.

**The Deputy Speaker** (Sen. Kathuri): Sen. Peris Tobiko.

**Sen. Tobiko:** Thank you, Hon. Deputy Speaker, Sir, for this opportunity. I rise to second the Motion as moved by the Chairman. I will not repeat much of what he has detailed on the Floor. Being a first-time member of the Committee, there is so much I have learnt from the audit reports on municipalities, water companies and referral hospitals in various counties. In particular, there is no autonomy in municipalities. There is lack of financial independence. Most municipalities still operate under the County Revenue Funds (CRFs). The personnel in most municipalities are seconded from the county executives. There is late presentation of documents after audit exit meetings.

*[The Deputy Speaker (Sen. Kathuri) left the Chair]*

*[The Temporary Speaker (Sen. Wakili Sigei) in the Chair]*

I also realised that most governors do not take keen interest in the audit process in their counties. In fact, a number of governors do not even engage with auditors at exit meetings. So, when most governors come to defend their county governments, they are completely unaware of what the technical people under them have done and the fact that a lot of documents have not been presented to auditors. That takes the Senate to act like an arbiter between auditors and county executives. As mentioned, a lot of county governments have issues with their property and equipment.

**The Temporary Speaker (Sen. Wakili Sigei):** Senator, your time is up.

*(Question proposed)*

Hon. Senators, I will allow two Members to make their contributions to this Motion. I will start with a Member who has not had an opportunity to speak in the day.

Sen. Karungo Thang'wa.

**Sen. Thang'wa:** Thank you very much, Temporary Speaker, for this opportunity to support the Report.

**The Temporary Speaker:** For purposes of housekeeping, Sen. Thang'wa, you have three minutes to make your comments to this Motion.

**Sen. Thang'wa:** Thank you. I am a former Member of this Committee and I was part of the team that scrutinised the reports. In support of this Report, municipalities were formed to devolve service delivery further. The problem we have encountered is that there is no political goodwill especially from governors. Governors are afraid that managers can provide better management of cities and municipalities than they can do. If governors were to let the law to take its course and let municipality boards and managers do their work, it would help counties to collect more own-source revenue.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

If you look at the County Governments Budget Implementation Review Report, first hand, 2024/2025, you will see that the own-source revenue performances for Kiambu, Bungoma, Kajiado, Kisumu, Bomet and Machakos counties, fell below the 20 per cent.

However, if they were to give independence to the municipality boards and the managers in Kiambu, Kisumu and Machakos counties, we would not be talking about issues of own source revenue being below what they had projected to collect.

Mr. Temporary Speaker, Sir, it is also good to note that the governors have not given resources to these boards. So, it is just a board with board members and managers, but they cannot execute any mandates because of lack of funds. In my opinion, as we talk about the autonomy of county assemblies and how the finances go to the county assemblies, we should also rethink of these municipalities. Perhaps, these boards or municipalities should also have their monies sent to them directly for them to actualize or give service delivery. They can also collect own-source revenue as per the---

**The Temporary Speaker** (Sen. Wakili Sigei): Your time is up, Sen. Thang'wa.

Hon. Members, from my dashboard, there is no Member who is keen on contributing to this particular Motion. I will, therefore, ask Sen. Osotsi, the Mover of the Motion to reply.

*(Sen. Onyonka spoke off record)*

Sen. Onyonka has just made a request. I will give you three minutes to make your contribution.

**Sen. Onyonka:** Mr. Temporary Speaker, Sir, I thank you for accommodating me.

I am not going to discuss what my colleagues have said. Instead, I am going to make recommendations. I sat in the Committee chaired by Sen. M. Kajwang'. The team was very good and we did an excellent job. I have also sat with Sen. Osotsi, and I have watched and seen how that Committee works.

Mr. Temporary Speaker, Sir, we are discussing and trying to figure out what is broken in our country. We are looking at the issues surrounding devolution and I would like to tell my colleagues, in this House, that the responsibility falls squarely on us.

If you remember, we have not visited the county governments that we are supposed to oversight. We are always giving reasons and excuses why we cannot go there. There is always an excuse that the budget is not appropriate or we are not able to go because we cannot do A, B, C, D. However, money is always available for us to take trips out of the country.

Mr. Temporary Speaker, Sir, the Parliamentary Budget Office staff are the people doing the oversight for us, yet the Ethics and Anti-Corruption Commission (EACC) and Directorate of Criminal Investigations (DCI) are the ones who are supposed to be doing that. This House must have an engagement that is permanent and consistent on a daily or even weekly basis. They should tell us what they have done with the matrix which explains the time they have taken and what issues they are looking at.

When you look at our county governments, including the assemblies, you will realise that the systems are broken. Advance payments are being made without

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

procurement. The Integrated Financial Management Information System (IFMIS) has voiding. People are not being paid pending bills that we keep talking about over and over.

Mr. Temporary Speaker, Sir, we have a problem with the Road Maintenance Levy Fund (RMLF) and the Ward funds. We also cannot agree on whether Kenya Rural Roads Authority (KeRRA), Kenya Urban Roads Authority (KURA) or Kenya National Highways Authority (KeNHA) should be the ones managing county roads. This House must sit and discuss these issues to their logical conclusion. We are leaving too many gaps and as we do that, the governors and even the national Government are doing whatever they want. This House must take responsibility on what to do.

There are 11 counties that are doing well and are running their budgetary allocations well. Their Human Resources (HR) allocations is at 30 per cent of whatever they are receiving for development expenditure. I believe that those counties must be rewarded. We must begin to give people credit where they deserve. We cannot assume that everybody is free. We are not using the donor funds well. We have governors providing late submissions of documents.

We must be in a situation where we can begin to genuinely rate the governors who are doing well and the ones who are useless so that we can be in a position to---

**The Temporary Speaker** (Sen. Wakili Sigei): Thank you, Sen. Onyonka.

Sen. Osotsi, you may now proceed to reply.

**Sen. Osotsi:** Mr. Temporary Speaker, Sir, I thank the Members who have contributed to this debate and wish to reply.

Pursuant to Standing Order No.66(3), I request that putting of the Question be deferred until a later time.

**The Temporary Speaker** (Sen. Wakili Sigei): Thank you, Sen. Osotsi. Pursuant to Standing Order No.66, the putting of the Question as regards to the Motion is deferred to a later time.

*(Putting of the Question on the Motion deferred)*

Clerk, you may call Order No.12.

Chairperson, Committee on County Public Investments and Special Funds, Sen. Osotsi, proceed to move.

## MOTION

### ADOPTION OF REPORTS ON CONSIDERATION OF AUDIT REPORTS OF VARIOUS WATER AND SEWERAGE SERVICE PROVIDERS FOR FY2023/2024

**Sen. Osotsi:** Thank you, Mr. Temporary Speaker, Sir. Mr. Temporary Speaker, Sir, I beg to move-

THAT, the Senate adopts the Reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports for the Financial Year 2023/2024, for-

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

a) Busia, Kwale, Lamu, Malindi, Tavevo and Wote Water and Sewerage Companies Limited; and

b) Eldoret, Gatanga, Gusii, Kakamega, Kapsabet-Nandi, Kibwezi Makindu, Mbooni, Murang'á South, Murang'a, and Tana Water and Sewerage Services Companies Limited, laid on the Table of the Senate on Thursday, 27th March, 2025 and approves the recommendations of the Committee on the Financial Statements for the respective water service providers for the Financial Year 2023/2024.

Mr. Temporary Speaker, Sir, you are aware that we began the process of examining the audited report for various water companies in the last session. We made serious and positive strides in aligning the various water service providers to the law.

We had second chance to look at the reports for the Financial Year 2023/2024. Although there is some improvement, the challenges that were there originally are still there. We found out the following challenges as contained in the audit report-

(i) material uncertainty relating to ongoing concern, which basically meant insolvency of the water companies;

(ii) high non-revenue water, where the standard industrial benchmark is 25 per cent, yet most of these water companies are beyond 25 per cent. This basically means that the water they produce is wasted and not billed or accounted for;

(iii) unaccounted or unauthorized use of customer deposits;

(iv) non-compliance to physical responsibility especially on matters of excess wage bill;

(v) outstanding trade receivables, that is, the people who owe these water companies money is still a challenge;

(vi) accuracy of the financial statements and errors in the financial statements;

(vii) non-remittance of statutory deduction; and

(viii) issues of budget control and performance.

Mr. Temporary Speaker, Sir, all these issues are contained in the Report that I have tabled and I hope Members will have an opportunity to look through and know the status of water companies in their counties.

I wish to request that the Report that we have tabled before this House that has numerous resolutions be adopted by this House. Particularly, there is the resolution to grant the Committee more time to undertake detailed enquiries on the outstanding fiduciary risk queries that have been raised by the Auditor-General in her report.

We have further resolved that; we would be arranging meetings in this county to physically inspect some of the issues that were raised in the report.

With those remarks, I would like to request Sen. Tobiko to second.

**The Temporary Speaker** (Sen. Wakili Sigei): Sen. Peris Tobiko, please, proceed.

**Sen. Tobiko:** Mr. Temporary Speaker, Sir, I second.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, I now propose the Question.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

*(Question proposed)*

Hon. Members, I will, in the absence of Members keen on making any comments on this report, call upon the Mover to reply.

Sen. Osotsi, please, proceed.

**Sen. Osotsi:** Mr. Temporary Speaker, Sir, I beg to reply and request that pursuant to Standing Order 66(3), the putting of the Question be deferred.

**The Temporary Speaker** (Sen. Wakili Sigei): Thank you, Sen. Osotsi. Pursuant to Standing Order 66, we defer the putting of the Question to a later time.

*(Putting of the Question on the Motion deferred)*

We will call Order No.13. Clerk, please proceed.

### MOTION

**The Temporary Speaker** (Sen. Wakili Sigei): Sen. Osotsi, Chairperson Committee on County Public Investments and Special Funds, proceed to move the Motion.

**Sen. Osotsi:** Thank you, Mr. Temporary Speaker, Sir.

#### ADOPTION OF REPORTS ON CONSIDERATION OF AUDIT REPORTS FOR VARIOUS HEALTH FACILITIES FOR FY2023/2024

Mr. Temporary Speaker, Sir, I beg to move-

THAT, the Senate adopts the reports of the Select Committee on County Public Investments and Special Funds on the consideration of audit report for the Financial Year 2023/2024, for Busia County Health Services Fund, Kapsabet County Referral Hospital, Kisii County Teaching and Referral Hospital, Lamu County Referral Hospital and Nyamira County Referral Hospital, laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendation of the Committee on the financial statement of the respective county referral hospitals for the year Financial Year 2023/2024.

Mr. Temporary Speaker, Sir, if you may, allow me to quickly peruse through the issues. I am sure Members will have an opportunity to go through the detailed Reports, but in our examination of the financial statements that I have indicated, we found out the following key problems in our hospitals-

We had issues with employment and contracts. Most of the hospitals rely on bloated casual staff, who have even stayed in those places for longer period of time, three years to even five years.

We had issues of lack of automation. Particularly, the billing system in most of these hospitals was not working.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Stores management- Issues of stock out, delays and expired drugs were common in these hospitals.

We also had the issues of accuracy, errors and bookkeeping, as far as financial statements are concerned. There were issues of non-remittance of statutory deductions, budgetary control and performance and non-transfer of assets. Most of these hospitals do not even have asset register.

Mr. Temporary Speaker, Sir, we also saw a lot of instances of breach of various provisions of the law. Most importantly, just like municipalities, these hospitals are still being managed as a department of the Executive. Their finances are being controlled from the Executive. Even staffing and a lot of internal controls are not working.

Mr. Temporary Speaker, Sir, we have made a raft of recommendations, but most importantly, we wish to request this House to give us more time to undertake detailed enquiries on the outstanding high fiduciary risk queries on all the hospitals in our 47 counties.

With those remarks, I wish to request Sen. Tobiko to second.

**The Temporary Speaker** (Sen. Wakili Sigei): Sen. Tobiko, proceed to second this Motion.

**Sen. Tobiko:** Mr. Temporary Speaker, Sir, in the interest of time, I second.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, I propose the Question.

*(Question proposed)*

Again, similar to the previous Motion, in the absence of Members interested in making additional comments to this, I will call upon the Chairperson, Sen. Osotsi, to reply.

**Sen. Osotsi:** Mr. Temporary Speaker, Sir, in the same vein, I beg to reply and request that, pursuant to Standing Order No.66(3), the putting the Question be deferred---

*[The Temporary Speaker (Sen. Wakili Sigei) spoke off record]*

We are voting for it now. So, I beg to reply.

*(Putting of the question on the Motion deferred)*

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Members, having concluded on those Motions, we will proceed to Division. I will, therefore, ask the Serjeant-at-Arms to ring the Quorum Bell for---

The Senate Majority Leader, what is your point of order? Give the Majority Leader the microphone, Clerk.

**The Senate Majority Leader** (Sen. Cheruiyot): Mr. Temporary Speaker, Sir, I beg for your indulgence.

There is another critical matter we are handling.

We would like to request that you allow the Mover to reply in 30 seconds also, so that we vote for it together.

**The Temporary Speaker** (Sen. Wakili Sigei): Which one is this, the Senate Majority Leader?

**The Senate Majority Leader** (Sen. Cheruiyot): It is the County Governments Additional Allocations Bill (Senate Bills No.1 of 2025). The Mover had not replied.

I actually moved the Bill. I wish to reply in 30 seconds, then we vote together with all the six.

**The Temporary Speaker** (Sen. Wakili Sigei): Majority leader, I take note of your intervention. Sen. Olekina was indeed on the Floor when the House rose at 1.00 p.m.

Therefore, to accommodate that intervention, I will ask the Clerk to call Order No.8 for resumption.

## BILL

### *Second Reading*

#### THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS BILL (SENATE BILLS NO.1 OF 2025)

*(Sen. Cheruiyot on 27.3.2025)*

*(Resumption of Debate interrupted on 27.3.2025 - Morning Sitting)*

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Members, at the end of the debate in the morning session, Sen. Olekina was on the Floor, and he had 16 minutes to conclude his contribution.

I notice that Sen. Olekina is not present in the Chamber, so the 16 minutes are forfeited. I have received requests from Sen. Tabitha Mutinda and Sen. Osotsi.

Sen. Tabitha Mutinda, proceed.

**Sen. Tabitha Mutinda:** Mr. Temporary Speaker, because I am the Vice chairperson of this Committee, and this Bill is critical, I wanted to highlight that we have set aside the issue of RMLF because I saw members looking at the schedule, where monies have been disbursed for the roads.

I wanted to clarify that we have set those funds aside because of the court case and ensured that all the other allocations have been put in the schedule. Kshs50 billion has been put in Supplementary Budget 2, and any other pending issue that has not been factored in will be put in supplementary budget 3. I just wanted to clarify that. So, what we vote for today will be more Kshs50 billion going to the counties. Kindly, members, vote for the Bill.

**The Temporary Speaker** (Sen. Wakili Sigei): Now, I call upon the Mover, the Majority Leader, to reply.

**The Senate Majority Leader** (Sen. Cheruiyot): Mr. Speaker, Sir, I beg to reply.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

**The Temporary Speaker** (Sen. Wakili Sigei): Thank you, members. I now ask the Serjeant-at-Arms to ring the Division Bell for five minutes.

*(The Division Bell was rung)*

Clerk, can you confirm that we now have a quorum? Order Member! Serjeant-at-Arms, you may close the door and draw the bar.

*(The Door was closed and Bars drawn)*

Order, Hon. Members. For this, we are going to start with Order No.8

*(Sen. Kathuri stood in his place and consulted loudly)*

Deputy Speaker, take your seat. Hon. Members, we will start with Order No.8. I am going to proceed to put the question.

I now put the Question, that the County Governments Additional Allocation Bill (Senate Bills No.1 of 2025) be now read a Second Time.

Members, you will note that you are going to vote electronically. I believe the system is set. Kindly log out of the unattended delegates' units.

You may proceed to log in now. Hon. Members, once again, could you please remove your cards from the delegates' units first, then log back in? Do it afresh.

Hon. Members, we are ready to vote. Hold on a minute.

*(The Temporary Speaker (Sen. Wakili Sigei)  
consulted with the Clerk-at-the-Table)*

Hon. Members, the system is failing to respond. We shall resort to a Roll Call vote. In the circumstances, we will start with this one then proceed to put the question for all the other five questions.

*(The Temporary Speaker (Sen. Wakili Sigei) consulted  
The Clerk-at-the-Table)*

Hon. Members, please prepare, so that we run the vote for all of them. I will proceed to put all the questions, so that we vote for all of them.

I now put the question for Order No.9, which is-

THAT, the Senate adopts the Reports of the Select Committee on County Public Accounts on the consideration of the Reports of the Auditor-General on the Financial Statements (Volume I and II) for Mombasa, Kwale, Kilifi, Tana River, Lamu, Taita-Taveta, Garissa, Wajir, Mandera, Marsabit, Isiolo, Meru, Tharaka-Nithi, Embu, Kitui, Machakos, Makueni, Nyandarua, Nyeri, Kirinyaga, Murang'a, Kiambu, Turkana, West Pokot, Samburu, Trans Nzoia, Uasin Gishu, Elgeyo Marakwet,

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*



Nandi, Baringo, Laikipia, Nakuru, Narok, Kajiado, Kericho, Bomet, Kakamega, Vihiga, Bungoma, Busia, Siaya, Kisumu, Homa Bay, Migori, Kisii, Nyamira and Nairobi City, County Executives for the Financial Year 2023/2024, laid on the table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the Financial Statements and Fiduciary Risk Assessment of the respective County Executives for the Financial Year 2023/2024.

Hon. Senators, I now proceed to put the question for Order No.10, which is-

THAT, the Senate adopts the Reports of the Select Committee on County Public Accounts on the consideration of the Reports of the Auditor-General on the Financial Statements for Mombasa, Kwale, Kilifi, Tana River, Lamu, Taita-Taveta, Garissa, Wajir, Mandera, Marsabit, Isiolo, Meru, Tharaka-Nithi, Embu, Kitui, Machakos, Makueni, Nyandarua, Nyeri, Kirinyaga, Murang'a, Kiambu, Turkana, West Pokot, Samburu, Trans Nzoia, Uasin Gishu, Elgeyo Marakwet, Nandi, Baringo, Laikipia, Nakuru, Narok, Kajiado, Kericho, Bomet, Kakamega, Vihiga, Bungoma, Busia, Siaya, Kisumu, Homa Bay, Migori, Kisii, Nyamira and Nairobi City County Assemblies for the Financial Year 2023/2024, laid on the table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the Financial Statements of the respective County Assemblies for the Financial Year 2023/2024.

Hon. Senators, I proceed to put the question for Order No.11-

THAT, the Senate adopts the Reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports for the Financial Year 2023/2024 for Diani, Eldoret, Iten, Kapsabet, Kakamega, Kilifi, Kisii, Kinango, Kwale, Lamu, Lunga, Malindi, Mumias, Mwatate, Nyamira, Voi and Wote municipalities, laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the Financial Statements of the respective Municipalities for the Financial Year 2023/2024.

Further, I put the question for Order No.12, which is-

THAT, the Senate adopts the Reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports for the Financial Year 2023/2024, for-

- a) Busia, Kwale, Lamu, Malindi, Tavevo and Wote Water and Sewerage Companies Limited; and,
- b) Eldoret, Gatanga, Gusii, Kakamega, Kapsabet-Nandi, Kibwezi-Makindu, Mbooni, Murangá South, Murang'a, and Tana Water and Sewerage Services Companies Limited,

laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the Financial Statements for the respective water service providers for the Financial Year 2023/2024.

Hon. Senators, further, I proceed to Order No.13 and put the question as follows-

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

THAT, the Senate adopts the Reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports for the Financial Year 2023/2024, for Busia County Health Services Fund; Kapsabet County Referral Hospital; Kisii County Teaching and Referral Hospital; Lamu County Referral Hospital; and Nyamira County Referral Hospital, laid on the Table of the Senate on Thursday, 27<sup>th</sup> March, 2025 and approves the recommendations of the Committee on the Financial Statements of the respective County Referral Hospitals for the Financial Year 2023/2024.

Hon. Senators, you may now prepare to vote. Clerk, proceed to call out the Roll Call, starting with Order No.8, then the rest as one.

*[The Clerk-at-the-Table consulted with  
the Temporary Speaker (Sen. Wakili Sigei)]*

For purposes of directing hon. Members, once your name is called out, you will vote for all the six. The Tellers are Sen. Tabitha Mutinda and Sen. Mariam Omar.

Clerk, proceed to call out the names in alphabetical order.

*(The Senators proceeded to vote by Roll Call)*

*(Roll call voting in progress)*

## MOTION

ADOPTION OF REPORT ON CONSIDERATION OF THE  
COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS BILL  
(SENATE BILLS NO.1 OF 2025)

## DIVISION

### ROLL CALL VOTING

*(Question, that the Senate adopts the Report on Consideration of the County Governments Additional Allocations Bill (Senate Bills No.1 of 2025) put and the Senate proceeded to vote by County Delegations)*

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita-Taveta County; Sen. Olekina, Narok

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

County; Sen. Omogeni, Nyamira County; Sen. Onyonka; Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen. Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows-

**Teller for the Ayes:** Sen. Mariam Omar

AYES: 28

**Teller for the Noes:** Sen. Tabitha Mutinda

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

*(Question carried by 28 votes to 0)*

ADOPTION OF REPORTS ON CONSIDERATION OF  
FINANCIAL STATEMENTS (VOLUME I AND II) OF THE  
47 COUNTY EXECUTIVES FOR FY2023/2024

**DIVISION**

ROLL CALL VOTING

*(Question, that the Senate Adopts Reports on Financial Statement (Volume I and II) of the 47 County Executives for FY2023/2024 put and the Senate proceeded to vote by county delegations)*

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita Taveta County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Onyonka; Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen. Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows-

**Teller for the Ayes:** Sen. Mariam Omar

AYES: 28

**Teller for the Noes:** Sen. Tabitha Mutinda

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

NOES: 0  
ABSTENTIONS: Nil  
The “Ayes” have it.

*(Question carried by 28 votes to 0)*

ADOPTION OF REPORTS ON CONSIDERATION OF FINANCIAL  
STATEMENTS OF VARIOUS COUNTY ASSEMBLIES FOR FY2023/2024

**DIVISION**

ROLL CALL VOTING

*(Question, that the Senate adopts Reports of the Auditor-General on the  
Financial Statements of various County Assemblies for FY 2023/2024  
put and the Senate proceeded to vote by county delegations)*

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita Taveta County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Onyonka, Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen. Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows-

**Teller for Ayes:** Sen. Mariam Omar

AYES: 28

**Teller for the Noes:** Sen. Tabitha Mutinda

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

*(Question carried by 28 votes to 0)*

ADOPTION OF REPORTS ON CONSIDERATION OF AUDIT REPORTS  
OF VARIOUS MUNICIPALITIES FOR FY 2023/2024

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

**DIVISION**

## ROLL CALL VOTING

*(Question, that the Senate adopts Reports on Consideration of Audit Reports of various Municipalities for FY2023/2024, put and the Senate proceeded to vote by county delegations)*

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita Taveta County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Onyonka, Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen. Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows-

**Teller for the Ayes:** Sen. Mariam Omar

**AYES:** 28

**Teller for the Noes:** Sen. Tabitha Mutinda

**NOES:** 0

**ABSTENTIONS:** Nil

The "Ayes" have it.

*(Question carried by 28 votes to 0)*

ADOPTION OF REPORTS ON CONSIDERATION OF  
AUDIT REPORTS OF VARIOUS WATER AND SEWERAGE  
SERVICE COMPANIES FOR FY 2023/2024

**DIVISION**

## ROLL CALL VOTING

*(Question, that the Senate adopts Reports on Consideration of Audit Reports of Various Water and Sewerage Service Companies for FY2023/2024 put and the Senate proceeded to vote by county delegations)*

---

**Disclaimer:** The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita Taveta County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Onyonka, Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen. Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows –

**Teller for the Ayes:** Sen. Mariam Omar

AYES: 28

**Teller for the Noes:** Sen. Tabitha Mutinda

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

*(Question carried by 28 votes to 0)*

ADOPTION OF REPORTS ON CONSIDERATION OF AUDIT  
REPORTS OF VARIOUS HEALTH FACILITIES FOR FY 2023/2024

**DIVISION**

ROLL CALL VOTING

*(Question, that the Senate adopts Reports on Consideration of  
Audit Reports of Various Health Facilities for FY 2023/2024  
put and the Senate proceeded to vote by county delegations)*

Sen. Chesang, Trans Nzoia County; Sen. Cheruiyot, Kericho County; Sen. Chute, Marsabit County; Sen. Dullo, Isiolo County; Sen. Githuku, Lamu County; Sen. Joe Nyutu, Murang'a County; Sen. Kathuri, Meru County; Sen. M. Kajwang, Homa Bay County; Sen. Muthama, Machakos County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kinyua, Laikipia County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mariam Omar, Mandera County; Sen. Mundigi, Embu County; Sen. (Dr.) Murango, Kirinyaga County; Sen. Mwaruma, Taita Taveta County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Onyonka, Kisii County; Sen. Osotsi, Vihiga County; Sen. Omar, Mandera County; Sen. Sifuna, Nairobi City County; Sen.

---

**Disclaimer:** *The electronic version of the Senate Hansard Report is for information purposes only. A certified version of this Report can be obtained from the Director, Hansard and Audio Services, Senate.*

Wafula, Bungoma County; Sen. Wakili Sigei, Bomet County; and, Sen. Wambua, Kitui County.

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, the results of the Division are as follows –

**Teller for the Ayes:** Sen. Mariam Omar

AYES: 28

**Teller for the Noes:** Sen. Tabitha Mutinda

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

*(Question carried by 28 votes to 0)*

**The Temporary Speaker** (Sen. Wakili Sigei): The Sergeant-at-Arms, open the doors and draw the Bar.

*(The Bar was drawn and Doors opened)*

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Members, we shall defer Order No.14, that is, Committee of the Whole, on the County Government's Additional Allocations Bill, (Senate Bills No.1 of 2025), to Tuesday, when the House resumes.

## COMMITTEE OF THE WHOLE

THE COUNTY GOVERNMENTS ADDITIONAL ALLOCATIONS BILL  
(SENATE BILLS NO.1 OF 2025)

*(Committee of the Whole deferred)*

## ADJOURNMENT

**The Temporary Speaker** (Sen. Wakili Sigei): Hon. Senators, there being no other business on the Order Paper, the Senate stands adjourned until Tuesday, 1<sup>st</sup> April, 2025, at 2.30pm.

The Senate rose at 5.55 p.m.