



THIRTEENTH PARLIAMENT
THE SENATE
OFFICIAL REPORT



Fifth Session

Tuesday, 31st March, 2026 at 2.30 p.m.

PARLIAMENT OF KENYA

THE SENATE

THE HANSARD

Tuesday, 31st March, 2026

*The House met at the Senate Chamber,
Parliament Buildings, at 2.32 p.m.*

[The Speaker (Hon. Kingi) in the Chair]

PRAYER

DETERMINATION OF QUORUM AT COMMENCEMENT OF SITTING

The Speaker (Hon. Kingi): Clerk, do we have quorum?

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

Serjeant-at-Arms, kindly ring the Quorum Bell for 10 minutes.

(The Quorum Bell was rung)

Clerk, do we have quorum?

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

Hon. Senators, we now have quorum. We will proceed with today's business.
Clerk, you may call the first Order.

(Sen. (Dr.) Khalwale walked into the Chamber)

COMMUNICATIONS FROM THE CHAIR

DEMISE OF HON. DAVID NJUGUNA KIARAHO, CBS, MP

The Speaker (Hon. Kingi): Sen. Boni, take your seat.

Hon. Senators, I have a communication to make on the demise of the late Hon. David Njuguna Kiaraho, CBS, MP, Member of the National Assembly representing Ol Kalou Constituency.

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It is with deep sorrow that I notify you of the passing of Hon. David Njuguna Kiaraho, CBS, Member of the National Assembly representing Ol Kalou Constituency. The late Hon. Kiaraho passed away on Sunday, 29th March 2026, while undergoing treatment at the Nairobi Hospital.

Hon. Senators, hon. David Kiaraho, CBS, MP, was born on 2nd October 1963. He attended Alliance High School from 1978 to 1981 for his O-level education and later proceeded to Nairobi School for his A-level studies. He subsequently joined the University of Nairobi, where he earned a Bachelor's Degree in Architecture in 1992. Before joining politics, the late hon. Kiaraho built a professional career as an architect and served as Principal Architect at M/S Archgrid Systems, where he established a strong background in infrastructure and built environment projects.

By the time of his death, the late hon. Kiaraho was serving his third term as the representative of Ol Kalou Constituency. Throughout his tenure, he served with dedication as a Member of what is now the Departmental Committee on Transport & Infrastructure and the Procedure & House Rules Committee.

As a Member of the Departmental Committee on Transport & Infrastructure, he played a critical role in the processing of legislation aimed at safeguarding road reserves, as well as in developing frameworks to facilitate the establishment of pedestrian walkways and infrastructure for non-motorised transport.

Hon. Senators, over his years of service in Parliament, the late hon. Kiaraho has maintained a close connection with the people of Ol Kalou serving them with dedication and passion. He was a steadfast advocate for the advancement of education, supported the provision of school buses to various institutions and ensured proper oversight and timely disbursement of bursaries to deserving students within Ol Kalou Constituency.

The late hon. Kiaraho demonstrated a strong commitment to community welfare through active engagement in key development initiatives, including the promotion of universal healthcare, enhancement of agricultural productivity, support for affordable housing, upgrading of road infrastructure, expansion of electricity and water connectivity, and the infrastructural developments at the J.M. Kariuki Referral Hospital and Nyandarua University College.

Hon. Senators, the passing of hon. David Njuguna Kiaraho is, indeed, a great loss not only to the wider parliamentary fraternity but also to the constituents of Ol Kalou, his family, friends and all those who knew him. The Parliament of Kenya has lost a dependable and astute legislator who served his constituents and the country with utmost dedication and integrity. Our thoughts and prayers are with his family and friends during this difficult time.

In consultation with the leadership of Parliament, an Ad Hoc Parliamentary Funeral Planning Committee comprising eleven Members has been established to coordinate arrangements for a befitting send-off for the late hon. Kiaraho. The Committee includes the following Senators:-

- (1) Sen. Tabitha Karanja Keroche, MGH, MP;
- (2) Sen. Wahome Wamatinga, MP; and
- (3) Sen. Betty Montet, MP.

On behalf of the Senate and on my own behalf, I extend my heartfelt condolences to the family of the late hon. David Njuguna Kiaraho, CBS, MP, as well as the residents of Ol Kalou Constituency during this difficult time.

In honour of our departed colleague, I request that we all stand and observe a minute of silence.

(Hon. Senators stood and observed a minute of silence)

Thank you. May the soul of the late hon. David Njuguna Kiaraho, CBS, MP, rest in eternal peace.

You may take your seats.

Hon. Senators, I have another communication to make.

VISITING DELEGATION FROM BUNGOMA COUNTY ASSEMBLY

I wish to acknowledge the presence, in the Speaker's Gallery this afternoon, of a visiting delegation of hon. Members and staff on the Committee on Justice and Legal Affairs of the County Assembly of Bungoma who are in the Senate for capacity building programme.

I request each member of the delegation to stand when called out so that they may be acknowledged in the Senate tradition.

1. Hon. Jacob Psero - Chairperson
2. Hon. Everline Anyango
3. Hon. Linda Kharakha
4. Hon. Sheila Sifuma
5. Hon. Edwin Okwora
6. Hon. George Makali
7. Hon. Elly Owongo
8. Hon. Allan Nyongesa
9. Hon. Ali Machani
10. Hon. James Sundukwa
11. Ms. Sally Soita

Honourable Senators, on behalf of the Senate and on my own behalf, I extend a warm welcome to the delegation and wish them a fruitful visit. You may be seated.

I do not see the Senator for Bungoma and, therefore, I will ask a Member of the delegation from Bungoma, hon. Consolata, in under one minute, to extend a warm welcome to the delegation.

After hon. Consolata has welcomed the delegation, I will allow Members to pass their condolences. If you get an opportunity to speak, kindly keep it under three minutes so that we can have as many Senators condoling the family of our passed colleague.

Sen. Consolata Wakwabubi: Mr. Speaker, Sir, I welcome our honourable Members from County Assembly of Bungoma to the Senate to learn one or two things. I know you will carry best practices from the Senate to go and infuse with what you have at the County Assembly. Please use them to implement what is required in your daily tasks.

Otherwise, feel welcome. Feel the Senate and thank you for mentoring me to this level. God bless you. God bless Bungoma.

Sen. Kisang: Honourable Speaker, on behalf of my family and the great people of Elgeyo Marakwet County, I take this opportunity to sincerely send our condolences to the family of my friend, hon. David Kiaraho, and his wife Jackie, the children, and the siblings led by hon. Kiaraho who I have known since 2008, as close friends. We also came together to Parliament in 2013 and worked very closely, especially in terms of women empowerment. We went around the country doing fundraisers. I remember visiting him at his Ol Kalou home.

It is unfortunate that he has passed on. We know he has been ailing for a while. However, as human beings, we pray that the Almighty God comforts the family, gives them peace and strength to eventually accept that it is God's will that David has rested.

May his soul rest in eternal peace.

Sen. Sifuna: Mr. Speaker, Sir, before I pass my condolences, I just want to mention that the MCA for Maraka Ward, who is in the House today, is the Chairperson of Orange Democratic Movement (ODM) in Bungoma and has played a very critical role in my journey of leadership.

When I started campaigns in 2013 for the Kanduyi Constituency seat, it was in his hands that I landed. I am hoping that he is proud of what we have been able to do and achieve all these years. All the MCAs from Bungoma are my friends and my relatives. I welcome them to Nairobi.

I take this opportunity to also extend my heartfelt condolences to the family of hon. David Kiaraho. Many people might not know that many Members of Parliament, because they live in Nairobi, whenever there are issues, we always consult. The late Member looked for me at some point because he was very concerned that the tribunal in Nairobi, which is supposed to receive complaints for building development, had actually been incapacitated in basic things such as failure to pay allowances. He came and saw me and brought the issue to my attention. There was a big concern about how we were approving developments in Nairobi.

During the recent floods, we had conversations about irregular approvals and other approvals that do not make sense, including those of buildings that block our waterways. I take this opportunity, on my behalf and the people of Nairobi, to say thank you to his family. We hope that God will rest his soul in eternal peace.

Mr. Speaker, Sir, when you were reading out the names of Members to join the burial committee, I did not hear the name of the area Senator. I thought that the Senator for Nyandarua would be one of the people in the committee. I do not know if there is any logical explanation why, for instance, that name is missing on that list. I request that we do not overcomplicate things. If it is possible, let us expand that committee to include the area Senator, with all due respect.

Sen. Kinyua: Bwana Spika, kwa niaba yangu, familia yangu na wakazi wa Kaunti ya Laikipia, natoa risala za rambirambi kwa familia ya mwendazake Mheshimiwa Kiaraho.

Mheshimiwa Kiaraho nilimfahamu kwa sababu tulipatana katika gatuzi langu. Nimekuwa nikitembelea sehemu anayowakilisha kwa sababu amekuwa mtu ambaye ni

mkarimu sana kwa mambo ya harambee. Ninapoenda kanisani, ninakumbuka kwamba amekuwa akishiriki sana. Nina uchungu kwa kumpoteza sio tu kama rafiki bali kwa alivyojitolea sana kwa mambo ya elimu. Ametembelea gatuji la Laikipia mara mbili kuchangia shule pale.

Nilimjua, kumpenda na kumuenzi lakini kwa sababu haya yote ni majaliwa ya Mwenyezi Mungu, sisi tutaambia familia wajipe nguvu na Mwenyezi Mungu awape subira wakati huu mgumu. Vile vile watu wa Ol Kalou aliowafanyia kazi kwa kujitolea sana, wamempoteza kiongozi. Tunawaambia pole sana na Mwenyezi Mungu ailaze roho ya Mheshimiwa David Njuguna Kiaraho mahali pema panapolazwa wema.

Sen. Onyonka: Mr. Speaker, Sir---

The Speaker (Hon. Kingi): What is your point of procedure, Majority Leader?

The Senate Majority Leader (Sen. Cheruiyot): Mr. Speaker Sir, we had a unique situation at the Senate Business Committee (SBC) today, that we did not have the whips of both sides of the House and I cannot see them. I see their deputies though.

We have very important business, which, if we do not transact today, will be considered, actually, *fait accompli* as it is. I request that we communicate to the entire House, the Senators listening and probably those following, to be aware that they should not make other plans. We intend to work until very late today. Members should not leave. I know the Clerks-at-the-Table, because County Public Accounts Committee (CPAC), finished preparing their reports quite late, are working on a supplementary Order Paper, then we get into that business. I request that you clarify and give communication to the House that nobody should leave, because you must debate the two Motions and vote on them by this afternoon.

The Speaker (Hon. Kingi): Honourable Senators, today is 31st March, 2026. It is the final day that we ought to consider and adopt the reports from CPAC. That means, therefore, that we have only this afternoon to debate, vote and pass the two Motions that the Majority Leader has pointed out. I humbly beseech you, for those who are already in the Chamber not to walk out. For those who are still out of the Chamber, the Whips and the deputies should do their work so that we have the requisite quorum to enable us transact the heavy business that awaits us this afternoon.

Sen. Onyonka: Thank you, Mr. Speaker, Sir, even though the issue has derailed my thinking, I wish to begin by appreciating the presence of the team from the County Assembly of Bungoma, in this House, as I proceed to speak about the late hon. David Kiaraho. At one time, my friends who work there may recall seeing me in Bungoma when I served as the Deputy Party Leader of FORD-Kenya. Some of the individuals present accompanied me during my campaigns as I sought to be elected.

Mr. Speaker, Sir, hon. David Kiaraho was with me at the University of Nairobi. He was in Architecture Design and Development (ADD) department, residing in Hall 5, while I lived in Hall 6. He was always quiet, unassuming and extremely brilliant. I believe Ol Kalou Constituency has lost a gentleman and a good leader.

As we often say, life is transitory and we are seldom prepared to face its realities. I wish his family strength at this time and trust that he will be accorded a befitting farewell. He was among the early and very successful architects in our country and he deserves to be buried with dignity and honour.

Thank you.

The Speaker (Hon. Kingi): Sen. Methu.

Sen. Methu: Thank you very much, Mr. Speaker, Sir. I wish to invite you to exercise your authority under Standing Order No.95(2) to allow me to read a brief condolence message.

The Speaker (Hon. Kingi): You may proceed. Being the host Senator, I will allow and give you latitude.

Sen. Methu: Thank you very much, Mr. Speaker, Sir. I also wish to inform Sen. Sifuna that I have only been made aware of the list just now. Nevertheless, we are all prepared to give the late Hon. David Kiaraho a befitting send-off.

I rise to pay tribute to our distinguished colleague and friend, the late hon. David Njuguna Kiaraho, Member of the National Assembly for Ol Kalou Constituency in Nyandarua County, who sadly passed away on 29th March, 2026 while undergoing treatment.

The late hon. David Njuguna Kiaraho hailed from Munyeki Village in Nyandarua County. He built a distinguished professional career as an architect and served as the Principal Architect at Agrid Systems. His enduring contributions to the architecture profession will be forever remembered.

The late hon. David Njuguna Kiaraho was an exemplary leader and a devoted servant of the people. His election to the National Assembly for three consecutive terms stands as a clear testament to the unwavering trust and confidence bestowed upon him by the people of Ol Kalou Constituency. Throughout his tenure, he demonstrated steadfast commitment, diligence and unrelenting passion for the welfare of his constituents.

Affectionately known as “Daddy wa Power,” the late hon. David Njuguna Kiaraho embraced a paternal role within his community, particularly in championing the cause of education. He consistently supported pupils and students, ensuring that many had access to opportunities that would otherwise have remained beyond their reach. His contribution to the advancement of education and infrastructure within his constituency remains significant and enduring.

The late hon. David Njuguna Kiaraho possessed a rare ability to connect with the people he served. His engagements were marked by warmth, humility and genuine concern for the needs of his constituents. His approachable nature, coupled with his vibrant personality, endeared him to many. He brought not only leadership but also humanity to public service.

On a personal note, I had the privilege of first interacting with the late hon. David Njuguna Kiaraho during my time as a student leader at Egerton University. He extended financial support towards my education and offered invaluable encouragement during my early leadership journey as a student leader at the University. His mentorship continued even after my election as Senator for Nyandarua County, as he generously shared his legislative experience and guided me through my formative days in Parliament. His influence on my life and career is both profound and lasting.

The passing of hon. David Njuguna Kiaraho is a great loss to the Parliament of Kenya, to the people of Ol Kalou Constituency, to Nyandarua County and indeed, to the nation at large. Kenya has lost a dedicated legislator, a visionary leader and a man of

unquestionable integrity. His legacy of service, compassion and commitment will continue to inspire us all.

On my own behalf and on behalf of the people of Nyandarua County, I extend my deepest condolences to his family, friends and the people of Ol Kalou Constituency during this difficult period. May they find comfort in the remarkable legacy he left behind. May his soul rest in peace.

Mr. Speaker, Sir, finally, since it was not in your communication, I wish to inform Members of this House that the memorial service for the late hon. David Njuguna Kiaraho will be conducted on Tuesday at the Nyandarua University grounds and thereafter, he will be interred at his farm in Tigoni, Kiambu County. I welcome all Members.

I would like to inform Members of the committee that as leaders of Nyandarua, we are ready to support in ensuring that we give the late hon. David Njuguna Kiaraho, a man of the people, a befitting send-off.

It is also important to note that there is always time for politics, but this is not one of those times. On behalf of the people of Ol Kalou Constituency and Nyandarua County, I urge that we refrain from political utterances at this moment. Allow the family and the people of Ol Kalou Constituency to mourn. Politics can wait for another day.

Thank you.

The Speaker (Hon. Kingi): Sen. Osotsi.

Sen. Osotsi: Thank you, Mr. Speaker, Sir. Before I comment on the death of my friend, the late hon. David Njuguna Kiaraho, allow me to acknowledge the team from the County Assembly of Bungoma. Among them are individuals known to me, including the Chairman of the Orange Democratic Movement (ODM) Party, Bungoma, who is my good friend.

I also wish to thank them since Bungoma in our region has long been regarded as the factory of progressive leaders in this country. Leaders such as Masinde Muliro, Michael Wamalwa Kijana and now Edwin Sifuna all hail from Bungoma County.

Mr. Speaker, Sir, I wish to pass my sincere condolences to the family of hon. David Njuguna Kiaraho, with whom I served in the National Assembly during the 12th Parliament. He was a quiet legislator, humble, sober, organised and very committed to his duties. The people of Ol Kalou Constituency have lost a great leader, one who will be missed not only in Ol Kalou but also in this Parliament.

The late hon. David Njuguna Kiaraho was loved by the people of Ol Kalou. You will recall that in the last election, when the United Democratic Alliance (UDA) party wave swept across Mount Kenya, only a few Members of Parliament in Nyandarua County, including hon. David Njuguna Kiaraho, managed to secure re-election. That demonstrates how much his people loved him by re-electing him on a party that was not then popular in the county.

He was a man I respected greatly. He was also a strong businessman in this town and one of the most accomplished architects to have served in Parliament. I wish his family well. May God grant his soul eternal peace.

Thank you.

The Speaker (Hon. Kingi): The Senate Majority Leader.

The Senate Majority Leader (Sen. Cheruiyot): Mr. Speaker, Sir, I join my colleagues in conveying condolences on behalf of the people of Kericho County and my colleagues in this House who may not have the opportunity to speak on the passing of Mheshimiwa David Njuguna Kiaraho. He was a fine gentleman and a person that we had an opportunity to travel this political journey with, on the same political side and sometimes, on different side as was the case in the 2022 election.

Be that as it may, he remained very amiable and friendly to most of his colleagues.

He did not speak much, but when you engaged him, you probably understood better the meaning of still waters run deep. This is because he was a fellow well-grounded professionally in his area of study. Like one of the colleagues observed, he had one many things to say about the building sector in our country and what needs to be done about it.

My condolences to his constituents, the people of Ol Kalou, Nyandarua, his professional colleagues and friends that he had across the world. I have seen tributes pour in from many parts of the world. This shows that this was a very distinguished professional. Many people assume that politicians do not have a professional life. It is until you get to moments such as this that you realise that those that have had the opportunity to join politics, had a life before joining politics. Politics may be the shorter end of their professional life. That has come out quite clear. I have seen in newspapers, articles and in online spaces, his professional colleagues sharing their interactions with him and what they valued most about him.

Mr. Speaker, Sir, this is a lesson to all of us that life is such a fickle venture. Do your best when you have the opportunity because exiting the stage is a must at some point. Rest in peace, my dear friend Kiaraho and condolences to the people of his constituency.

I thank you.

Sen. Beth Syengo: Thank you, Mr. Speaker, Sir. I join my colleagues, on my own behalf and on behalf of all the women of this nation, more so those under the Broad Based Government, to pass my condolences to the family, friends, the people of Ol Kalou and the nation at large upon the demise of hon. David Kiaraho. His loss is great not only to his family and friends, but to the entire nation. I encourage the family to remain strong.

It was indicated that the cause of his death was cancer. As a House, I request that we have serious legislation to consider the approach to take against cancer. A few days ago, a man from the Kamba community walked from my county of Kitui all the way to Nairobi to submit a petition on cancer. Cancer should be treated as a national disaster. All of us are candidates of cancer. It is serious and therefore, we must take steps as leaders.

May hon. David Kiaraho's soul rest in eternal peace.

The Speaker (Hon. Kingi): Next Order.

PAPERS LAID

Chairperson, Standing Committee on National Security, Defence and Foreign Relations.

ADOPTION OF REPORT ON SESSIONAL PAPER NO.1 OF 2025
ON REVIEW OF KENYA'S FOREIGN POLICY DOCUMENT

Sen. Dullo: Mr. Speaker, Sir, I beg to move:-

THAT, this House adopts the report of the Standing Committee on National Security, Defence and Foreign Relations on the report on the Sessional of Paper No. 1 of 2025 on the review of Kenya foreign policy document in 2024.

Mr. Speaker, Sir, as you are aware, the Prime Cabinet Secretary, through a letter dated 4th June 2024 wrote to the Speaker of the Senate informing the Senate that the State Department for Foreign Affairs had constituted a Committee to review the Kenya foreign policy document. The Committee on the review of the foreign policy document identified Parliament as a key stakeholder in the review process. The Ministry sought views from Parliament on what should be included in the review on the Kenya foreign policy.

The Speaker (Hon. Kingi): Hon. Chairperson, Sen. Fatuma, you are supposed to lay a Paper. That is all.

Sen. Dullo: Mr. Speaker, Sir, I beg to lay the following Paper on the Table of the Senate today, Tuesday, 31st March, 2026-

Report of the Standing Committee on National Security, Defence and Foreign Relations on Sessional Paper No.1 of 2025 on the Foreign Policy of the Republic of Kenya.

(Sen. Dullo laid the document on the Table)

The Speaker (Hon. Kingi): Thank you. Chairperson Standing Committee on Agriculture, Livestock and Fisheries or a Member of that Committee. We do not have a single Member of the Committee on Agriculture, Livestock and Fisheries?

REPORT ON THE LIVESTOCK PROTECTION AND
SUSTAINABILITY BILL, (SENATE BILL NO.2 OF 2024)

Sen. Abass: Mr. Speaker, Sir, on behalf of the Chairperson, I beg to lay the following Paper on the Table of the Senate today, Tuesday 31st March, 2026-

Report of the Standing Committee on Agriculture, Livestock and Fisheries on the Livestock Protection and Sustainability Bill, (Senate Bill No. 2 of 2024).

(Sen. Abass laid the document on the Table)

The Speaker (Hon. Kingi): Proceed, Chairperson, County Public Accounts Committee.

(Applause)

CPAC REPORTS ON CONSIDERATION OF REPORTS OF THE AUDITOR-GENERAL ON
FINANCIAL STATEMENTS FOR VARIOUS COUNTY ASSEMBLIES (VOLUME TWO)
AND EXECUTIVES (VOLUME THREE) FOR THE YEAR ENDED 30TH JUNE 2025

Sen. M. Kajwang’: Mr. Speaker, Sir, I beg to lay the following Papers on the Table of the Senate today, Tuesday 31st March 2026-

Reports of the Senate County Public Accounts Committee on the consideration of the reports of the Auditor-General on the financial statements for the year ended 30th June 2025 for-

County Assemblies (Volume Two) which includes-

Marsabit
Wajir
Meru
Siaya
Busia
Murang’a,
Baringo
Kakamega
Makueni
Nyeri
Tana River
Nyamira
Kericho

County Executives (Volume Three) which includes-

Turkana
Tana River
Makueni
Tharaka-Nithi
Nandi
Siaya
Murang’a
Nakuru
Marsabit
Samburu
Nairobi City County
Homa Bay
Kisumu
Wajir
Migori

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Baringo
Kiambu
Lamu
Nyamira
Uasin Gishu
Busia
Isiolo
Kirinyaga
Kisii
Kajiado
Kericho
Kakamega
Kilifi
Garissa
Mombasa
Taita Taveta

Mr. Speaker, Sir, I beg to lay.

(Sen. M. Kajwang' laid the documents on the Table)

The Speaker (Hon. Kingi): Next Order.

NOTICES OF MOTIONS

Proceed, Chairperson, Standing Committee on National Security, Defence and Foreign Relations.

ADOPTION OF REPORT ON SESSIONAL PAPER NO.1 OF 2025 ON KENYA'S FOREIGN POLICY DOCUMENT

Sen. Dullo: Mr. Speaker, Sir, I beg to give notice of the following Motion-
THAT, the Senate adopts the report of the Standing Committee on National Security, Defence and Foreign Relations on Sessional Paper No. 1 of 2025 on the foreign policy of the Republic of Kenya, laid on the Table of the Senate, on Tuesday, 31st March, 2026.

The Speaker (Hon. Kingi): Sen. Karungo Thang'wa is not in the Chamber.

PROMOTION OF ARTIFICIAL INTELLIGENCE AND INNOVATION POLICY IN KENYA

THAT AWARE THAT, the Fourth Industrial Revolution is redefining economies globally through emerging technologies such as

Artificial Intelligence (AI), blockchain, and financial technology (Fintech);

FURTHER AWARE THAT Kenya has made commendable strides in digital infrastructure and mobile innovation, positioning itself as a potential leader in Africa's tech-driven future;

NOTING THAT in a landmark decision, the African Union Executive Council endorsed the Continental AI Strategy during its 45th Ordinary Session in Accra, Ghana, on July 18-19, 2024 to underscore Africa's commitment to an Africentric, development-focused approach to AI, promoting ethical, responsible, and equitable practices;

COGNIZANT THAT the Continental AI Strategy calls for unified national approaches among AU Member States to navigate the opportunities of AI-driven change, aiming to strengthen regional and global cooperation and position Africa as a leader in inclusive and responsible AI development;

APPRECIATING THAT the Ministry of Information, Communications and the Digital Economy recently formulated and launched the Kenya National Artificial Intelligence (AI) Strategy 2025-2030;

RECOGNIZING the need to align Kenya's development with global standards in AI adoption while also safeguarding national values, inclusivity, and employment;

CONCERNED THAT the absence of a comprehensive framework may hinder innovation among local start-ups and youth-led tech enterprises and slow down Kenya's ability to harness AI for inclusive growth;

NOW THEREFORE, the Senate resolves that the Ministry of Information, Communication and Digital Economy develops a Policy to promote Artificial Intelligence and emerging technologies with particular emphasis on:

- i) promoting research and development of locally relevant AI solutions;
- ii) facilitating ethical guidelines to ensure responsible and beneficial application of AI;
- iii) creating innovation-friendly 'Sandboxes' for supervised testing of AI and emerging technologies;
- iv) strengthening public-private partnerships to build digital skills and innovation ecosystems; and
- v) integrating AI and coding into the education curriculum to prepare the next generation for the digital economy.

(Notice of Motion dropped)

ADOPTION OF CPAC REPORTS (VOLUME 2 AND 3) ON CONSIDERATION OF
REPORTS OF THE AUDITOR-GENERAL ON FINANCIAL STATEMENTS OF
VARIOUS COUNTY EXECUTIVES FOR THE YEAR ENDED 30TH JUNE, 2025

The Speaker (Hon. Kingi): The Chairperson, Senate County Public Accounts Committee, you may proceed.

Sen. M. Kajwang': Mr. Speaker, Sir, I beg to give notice of Motion for Vol.2 and Vol.3 of the report of the Senate County Public Accounts Committee (CPAC) on the consideration of the reports of the Auditor-General on the financial statements of various County Executives and Assemblies for the year ended 30th June 2025.

THAT, the Senate adopts the report of the Senate County Public Accounts Committee on the consideration of the reports of the Auditor-General on the financial statements for the year ended 30th June 2025, Vol. 2, laid on the Table of the Senate on Tuesday, 31st March 2026, for the following County Assemblies –

- i) Marsabit;
- ii) Wajir;
- iii) Meru;
- iv) Siaya;
- v) Busia;
- vi) Murang'a;
- vii) Batungo;
- viii) Kakamega;
- ix) Makueni;
- x) Nyeri,
- xi) Tana River;
- xii) Nyamira; and
- xiii) Kericho.

And Vol. 3 laid on the Table of the Senate on Tuesday, 31st March, 2026, for the following County Executives-

- i) Turkana;
- ii) Tana River;
- iii) Makueni;
- iv) Tharaka-Nithi;
- v) Nandi;
- vi) Siaya;
- vii) Murang'a;
- viii) Nakuru;
- ix) Marsabit;
- x) Samburu;
- xi) Nairobi City County;
- xii) Homabay;
- xiii) Kisumu;
- xiv) Wajir;
- xv) Migori;

- xvi) Baringo;
- xvii) Kiambu;
- xviii) Lamu;
- xix) Nyamira;
- xx) Uasin Gishu;
- xxi) Busia;
- xxii) Isiolo;
- xxiii) Kirinyaga;
- xxiv) Kisii;
- xxv) Kajiado;
- xxvi) Kericho;
- xxvii) Kakamega;
- xxviii) Kilifi;
- xxix) Garissa;
- xxx) Mombasa; and,
- xxxii) Taita Taveta.

Thank you, Mr. Speaker, Sir.

The Speaker (Hon. Kingi): Next to the Clerk.

(The Clerk consulted the Speaker)

Next Order, Clerk.

QUESTIONS AND STATEMENTS

STATEMENTS

The Speaker (Hon. Kingi): Statements pursuant to Standing Order No.53(1). Sen. Mungatana, you may proceed. He is not in the Chamber.

STATUS OF MKOMANI VILLAGE DAM AND THE INCOMPLETE WATER PROJECT IN KINAKOMBA WARD

(Statement dropped)

Next Order.

MOTION**ADOPTION OF CPAC REPORTS (VOLUME 2 AND 3) ON CONSIDERATION OF
REPORTS OF THE AUDITOR-GENERAL ON FINANCIAL STATEMENTS OF
VARIOUS COUNTY EXECUTIVES FOR THE YEAR ENDED 30TH JUNE, 2025**

The Speaker (Hon. Kingi): The Chairperson of the County Public Accounts Committee, you may proceed.

Sen. M. Kajwang: Mr. Speaker, Sir, I beg to move a Motion in amalgamated form for Vol.1, Vol.2 and Vol.3 of the report of the Senate County Public Accounts Committee on the consideration of the reports of the Auditor-General on the financial statements of various County Executives and County Assemblies for the year ended 30th June 2025.

Mr. Speaker, Sir, I beg to move-

THAT, the Senate adopts Volume 1 of the Report of the Senate County Public Accounts Committee on the Consideration of the Reports of the Auditor-General on the Financial Statements of the following County Executives for the year ended 30th June, 2025, laid on the Table of the Senate on Thursday, 26th March, 2026-

- i) Vihiga;
- ii) Kitui;
- iii) Bungoma;
- iv) Embu;
- v) Nyandarua;
- vi) Mandera;
- vii) Laikipia;
- viii) Kwale;
- ix) Meru;
- x) Bomet;
- xi) West Pokot;
- xii) Nyeri;
- xiii) Trans Nzoia;
- xiv) Elgeyo-Marakwet;
- xv) Narok; and
- xvi) Machakos

Vol. 2, which was laid on the Table of the Senate today, Tuesday, the 31st of March, 2026, for the following County Assemblies –

- i) Marsabit;
- ii) Wajir;
- iii) Meru;
- iv) Siaya;
- v) Busia;
- vi) Murang'a;
- vii) Baringo;

- viii) Kakamega;
- ix) Makueni;
- x) Nyeri,
- xi) Tana River;
- xii) Nyamira; and
- xiii) Kericho.

And Vol. 3 laid on the table of the Senate on Tuesday, 31st March, 2026, for the following County Executives –

- i) Turkana;
- ii) Tana River;
- iii) Makueni;
- iv) Tharaka-Nithi;
- v) Nandi;
- vi) Siaya;
- vii) Murang'a;
- viii) Nakuru;
- ix) Marsabit;
- x) Samburu;
- xi) Nairobi City County;
- xii) Homabay;
- xiii) Kisumu;
- xiv) Wajir;
- xv) Migori;
- xvi) Baringo;
- xvii) Kiambu;
- xviii) Lamu;
- xix) Nyamira;
- xx) Uasin Gishu;
- xxi) Busia;
- xxii) Isiolo;
- xxiii) Kirinyaga;
- xxiv) Kisii;
- xxv) Kajiado;
- xxvi) Kericho;
- xxvii) Kakamega;
- xxviii) Kilifi;
- xxix) Garissa;
- xxx) Mombasa; and,
- xxx) Taita Taveta.

Mr. Speaker, Sir, as I move this Motion, I want to direct Members of the Senate to the electronic devices we have, so that all these reports can be found there. Vol. 1, which was for 16 County Executives, was laid on the Table last week on Thursday; Vol. 2 and Vol. 3 have been laid today.

On behalf of the Senate CPAC, I beg the indulgence of the House. Ideally, we should give Members some time to go through these reports before we move the Motion. Unfortunately, we have a constitutional deadline of today, the 31st March.

Allow me to very quickly move this Motion as Members look at the specific reports from their counties. Today, I have good news and bad news. Since the bad news is more than the good news, let me start with the good news.

The good news is that we have met the constitutional timeline. Historically, the work of the CPAC has been characterised by backlog. In fact, when we talk to our colleagues and peers across the continent and even globally, every Public Accounts Committee complains of a backlog. We thank this House, the membership, the leadership, and the Secretariat for navigating. For the second year, we were able to bring our reports before the conclusion of the 90-day deadline.

In this financial year, all the reporting entities transited successfully from cash accounting to accrual accounting. This is the first year of three years. It is a transition that will take three years. I am happy that all the county government financial statements are now being produced under the accrual accounting method.

The good news is that the Inspector General of Police has affirmed and asserted that this House has the authority and the power to direct his office to produce any person, be it a governor, an accountant or a procurement officer.

(Applause)

The Inspector General of Police has affirmed that nobody is above the law whether you fly a flag, whether you have someone at home you call a first lady or a first gentleman. No one is above the law. Even if we disagree with the Inspector General of Police on some of his methods on this, he has positioned the Senate where the Constitution intended it to be.

I want to tell those who are hiding behind groupings and groupies that, at this rate, we will be serving one arrest warrant per week. At the end of this financial year, all those people who are supposed to appear before the CPAC will have appeared.

Mr. Speaker, Sir, I also have good news that the Ethics and Anti-Corruption Commission (EACC), this time around, has demonstrated impressive initiative. When it emerged that Kshs5 million was used in Vihiga County for housewarming, within two weeks, the EACC had already summoned parties to make statements. When it emerged that Kshs3.9 million had been used in Bungoma County for lighting a Christmas tree, within two weeks, the EACC had swung into action. When it emerged that in Meru County, Kshs10 million was used for a *boda boda* event instead of building the county aggregation and industrial park, within two weeks, the EACC swung into action.

Mr. Speaker, Sir, I have good news. Our county assemblies are improving. In this financial year, eight county assemblies had unqualified opinion. Despite immense pressure from their governors, the Clerks and Speakers of county assemblies came before the Senate CPAC because they understand that oversight and accountability is individual and you cannot hide behind any other grouping.

The Clerk and Speaker of Wajir County appeared before our committee when the governor, who manages 90 per cent of the revenue that goes to Wajir, chose not to appear before our committee. Similarly, the Clerk and Speaker of Kericho County appeared before our Committee when the Governor, who had an adverse opinion, chose not to appear before our Committee.

Mr. Speaker, Sir, I have good news; that, the public is squarely and solidly with the Senate on the matter of oversight and accountability. On to the bad news now. From Wajir to Migori, Mandera to Turkana counties, every corner of this country, we have bad manners. There is theft of public resources, violation of existing laws and bad habits, which this House was established to ensure that they do not grow root.

On the illegal position taken by the Council of Governors (CoG), in my opinion, that is not something that we need to debate because anything that is inconsistent with the Constitution is null and void to the extent of that inconsistency. So, those are not things for us to discuss whether someone wants to obey the Constitution or not. We all swore to *linda Katiba and linda Ugatuzi*.

Mr. Speaker, Sir, the reports that we have presented to the House today paint a picture of poor financial management, systemic failures, illegalities, irregularities and non-conformances, particularly on financial resource management, human resource management, and other processes such as procurement. Allow me to highlight some of the critical cross-cutting issues that we have reported to the House.

Pending bills still pose the greatest fiduciary risk to the affairs of county governments. In this transition from cash to accrual accounting, pending bills are no longer called pending bills. They are called trade payables. However, a rose by any other name is still a rose.

Mr. Speaker, Sir, Nairobi City County leads the pack. In the financial year under review, Nairobi City County had pending bills or trade payables worth Kshs118 billion. That is almost US\$1billion in terms of obligations that are owed to various parties. The Auditor-General tells us that in that year, Kshs43 billion worth of trade payables was paid, but the Auditor-General was not given supporting documents. If you pay your debt, it should be very easy to show that you paid so-and-so for supply of meat and so-and-so for supply of fuel.

In the case of Nairobi City County, they were not able to provide supporting evidence for Kshs43 billion. This is in the audit report. That is the reason why we asked the Inspector General of Police to bring the Governor of Nairobi City County before the Senate County Public Accounts Committee, so that we can know how Kshs43 billion could have been paid without supporting documentation. In that financial year, Kshs75 billion remained as outstanding trade payables.

In addition to the Kshs75 billion, there was Kshs11.9 billion classified as contingent liabilities. That is money that can be paid as a result of legal disputes settled against the Kshs11.9 billion.

Mr. Speaker, Sir, the Auditor-General tells us that in the list of trade payables, Nairobi City County excluded Kshs8 billion, which was as a result of consent entered between the Local Authorities Provident Fund (LAPFUND) and the County Government of Nairobi City. In light of such glaring irregularities and borderline illegalities, we

demand that the Governor must appear before the Senate and set the record straight. Otherwise, we will make the recommendation that Kshs43 billion paid without supporting documentation is money that has been stolen and that the Governor and his team must take responsibility.

Mr. Speaker, Sir, if you go across to Meru County, there was a pending bill of Kshs3.4 billion, out of which 73 per cent was greater than---

(Sen. Cherarkey stood on his feet)

The Speaker (Hon. Kingi): Senator for Nandi County, please, take your seat.

Sen. M. Kajwang': Mr. Speaker, Sir, my county, Homa Bay, has Kshs1.5 billion in pending bills, half of it greater than 365 days. I urge honourable Senators to take an interest. The report contains the exact amount that your counties owe suppliers. The sad thing is that this money is not only owed to people who did brick and mortar but also to employees. Quite a good number of these counties have outstanding employee payables.

Mr. Speaker, Sir, it emerged that in Trans Nzoia County, the people who worked with the outgoing government, have not been paid gratuities to date. It is not only in Trans Nzoia County. It is also in Bungoma, West Pokot and Homa Bay, among other counties. It is becoming a crime and a sin to have served a past administration. It is not proper that in the course of an employee's contract, every month some money was being deducted and set aside for settlement of gratuity and yet, when their contract expires, money is not found to pay that gratuity. That is theft, and we have called it as such in those reports.

The other debt that counties are carrying is pensions. They are deducting money from employees, their pension portion and deducting money from themselves. That money is supposed to be remitted to pension funds. However, in a number of counties, that money is not there. So, counties are not able to account for pension obligations over the historical period, and some of them even during the current period.

That is the conversation I had with the Chairperson of the Council of Governors before they became truant. We agreed that this is a national crisis. If you do not remit pension deductions, you are stealing from the employee, yourself and the country, you should not be called anything else than a thief. Consequently, we have made very stern recommendations in that report. Statutory deductions are not being remitted. We have directed that counties pay statutory deductions such as Social Health Authority (SHA), National Social Security Fund (NSSF), Kenya Revenue Authority (KRA) and all those other statutory deductions within 90 days.

Mr. Speaker, Sir, there is also the issue of trade debtors, where some contractors and people who have provided goods and services have not been paid for more than 365 days. We have given strict recommendations riding on the earlier Motion that was brought to the House by Sen. Ledama Olekina and tightened it further. We have asked the Controller of Budget to ensure that a payment plan is provided and strictly adhered to for all the debt greater than 365 days. We must thank the Controller of Budget.

When this House passed a resolution asking the Controller of Budget not to authorise withdrawals where a payment plan does not exist, she did not ask whether it

was constitutional or not. She insisted and to date, before a county gets money to settle pending bills, it must demonstrate that it has a payment plan for the past bill. So, I would like to thank the Controller of Budget for that.

Mr. Speaker, Sir, it will get to a point where we will ask the Controller of Budget in the same spirit, that, she should not authorise withdrawals from the Consolidated and County Revenue Funds by counties that refuse to submit themselves to accountability.

(Applause)

Mr. Speaker, Sir, let me, very quickly, address the issue of wage bill. The Public Finance Management (PFM) Act requires counties to spend not more than 35 per cent on personnel emoluments. However, the reality is different. For instance, Vihiga County is spending 52 per cent, Bungoma County, 53 per cent, while in Laikipia County, the county of my friend, the incoming Governor now Senator, 55 per cent is going to salaries. So, when you become governor, on day one, your biggest problem will be how to rationalise the wage bill.

In Nyeri County, 50 per cent of revenues goes to salaries while in Machakos, it is 60 per cent. In Homa Bay County, 55 per cent goes to salaries. We have a list of all those who are at 50 per cent and above.

The reality is that some of these counties are no longer a going concern. They have become payroll stations. I would like to thank the Auditor-General because she did a payroll audit which highlighted all these problems. It is the intention of the Senate CPAC to subject all the governors to respond to the payroll audit that the Office of the Auditor-General did.

Mr. Speaker, Sir, there is a very interesting development coming from a decision of the High Court in a matter involving Matindi versus the Salaries and Remuneration Commission (SRC). The High Court directed that by 2030, all public and state entities must adhere to the fiscal responsibility principles in the Constitution and the PFM Act.

The effect is that by 2030, any entity that is above 35 per cent on wage bill and below 30 per cent on development, will be deemed to have violated the Constitution. I know it will be very difficult to implement it but that is the law as it is. It is not a suggestion. I think the courts just interpreted the law as it is. That responsibility was given to the Salaries and Remunerations Commission (SRC) to compel all state organs to come up with a plan to align with the fiscal responsibility principles. We agree with the decision of the court that by 2030, progressively, all counties should be at 35 per cent on employees and 30 per cent on development.

Mr. Speaker, Sir, let me quickly address issues of project management. White elephants are all over our counties and with a lot of reservation, one of the biggest white elephant in our counties are the County Aggregation and Industrial Parks (CAIPs). The Kshs500 million for each county for 47 counties is Kshs23.5 billion locked up in warehouses. Some have been built on swamps while some have been built on land that is not owned by the county government but private institutions.

I urge that, beyond the recommendations that we are going to make as a CPAC, the relevant Committee must look into this. We cannot allow Kshs23.5 billion to be

wasted. There must be a way of converting that into value. So far, three years since the inception of this good idea, none of the counties have been able to demonstrate value for money. I think this should form part of a special audit by the office of the Auditor-General. We cannot accept or allow Kshs23.5 billion to be wasted.

If we need to do something about it to unlock value, this House has the capacity to direct that action to be taken. Beyond the CAIPs, we have seen the challenge of stalled projects that are transferred to the national Government without a proper framework. In Nyandarua, the JM Kariuki Memorial Hospital was transferred from the county government to the national Government, specifically, the military, which did procurement in a restricted manner. When you look at it, it all looks untidy. The county, which is the owner of the asset, has no visibility or control and is not able to answer questions regarding a project under their jurisdiction. They refer you to the Ministry of Defence.

There is nothing wrong with the national Government assisting a county government to complete a stalled project because it has happened elsewhere. Even in my county, the stadium was completed with the assistance of the national Government and in several other places, the national Government is stepping in to complete hospitals. I think there is an ongoing conversation in Kakamega. However, we insist that everything must be done in accordance with the law and intergovernmental agreements must be entered into.

Mr. Speaker, Sir, when the land belongs to the county and the asset has been built by the national Government, in whose balance sheet will that item be? We have seen cases where markets are built on county land by the national Government, the building is on the balance sheet of the national government while the land is on the balance sheet of the county government. We must come up with a framework to guide counties on intergovernmental agreements to ensure that good intentions do not result in breach of law.

Another challenge is where counties exceed the ceilings that we have given as a House. For example, the Governor of Nairobi City County is building a palatial residence at Lady Northey Nursery School at Kshs235 million and yet this House gave a cap of Kshs45 million. So, what is the other definition of impunity, if not this? Where other counties have found that that budget is limited, they have approached the Senate Committee on Finance and Budget and explained themselves so that they can get some special leave to proceed.

However, in the case of Nairobi, Kshs235 million to the Nairobi City Governor's residence is far beyond schedule and we do not believe that, that is value for money. This cuts across county assemblies and I urge the Committee on Finance and Budget to also revisit some of these ceilings, because, we put them in place some four or five years ago.

I have told the Council of Governors that if they want to engage the Senate, they should come for a conversation such as this, that, you have ceilings that are unreasonable because of inflation and increase in cost of construction. Let us revise the limit for a governor's residence, for example, from Kshs45 million to Kshs60 million. That is a reasonable conversation. However, if that conversation is not heard, we shall insist on the law as it is.

Mr. Speaker, sir, there is another danger that is creeping in and I have seen the County Assembly of Kakamega getting into this trap. Our county entities are getting into loan arrangements without the guarantee of the national Government and Homa Bay started it. They went to the Central Provident Fund (CPF), took a loan of Kshs820 million and called it a Tenant Purchase Scheme (TPS). They then came up with some legislation in the county assembly to support it.

The CPF built a palatial county headquarters in six months for Kshs820 million so that it could be ready in time for the devolution conference. What kind of arrangement is that? The county is now paying back monthly installments for over four years. How else do you define a loan? A TPS is a loan and the PFM Act requires that any loan must be guaranteed. Some of these loans securitise Own-Source Revenue (OSR) and yet, the bulk of the OSR is hospital fees. So, when the hospital fees is not available for servicing the loan, the county is in default and it is the ordinary citizens of that county that suffer the loss.

Kakamega County Assembly, I think, is also getting into a similar arrangement for construction of the County Assembly Office at a very exorbitant price. I ask Sen. Boni Khalwale to keep an eye on that. I also ask fellow Senators that when you have these kinds of arrangements in your counties, let us scrutinise them with a fine tooth comb because some of them are going to tie your counties in debt that you will not be able to process.

I want to be very quick so that I allow my colleagues the opportunity to speak. Let me speak very briefly about continuity of projects from past administrations. We have seen this problem in Trans Nzoia and even in Narok County. In Narok County, there is a hospital that is stalled and yet millions of shillings have already been spent on it. In Trans Nzoia, there is the doctors' plaza that has been the subject of Senate committee visits for the last eight or 10 years.

In Kakamega, there are the referral hospitals that have been the subject of Senate Committee visits for the longest. In Mombasa, there is a stadium that has been the subject of Senate Committee visits for the longest. One time, Sen. Kibiru, the then Senator for Kirinyaga County brought a Motion to this House on the matter of continuity of stalled projects. We need to revisit that resolution of the House.

Let me move on to OSR. Today, the county with the highest OSR is Nairobi even though, our analysis indicates that Nairobi City County is under-collecting and at the same time, under-declaring. The second highest would be Kiambu County, even though, again, when we looked at the growth in Kiambu numbers, we realised that most of it was hospital fees. The third one, which seems to have a much more organic growth, is Narok County.

Mr. Speaker, Sir, Narok County has demonstrated that their park fees have increased almost by 40 to 50 per cent. I think that is more organic than when the growth is coming from hospital fees because many of our counties are doing business with the sick. When they get the money from the hospitals, they have come up with funny legislation where, one quarter of that money is retained at the centre, and it is only three quarters that goes back to hospitals.

We passed the health laws when we were in Turkana County. I do not think that we intended money meant for hospitals to be used for other purposes. Money that is collected under the Facility Improvement Financing (FIF) should be ring-fenced.

We have also seen cases where automation is not a guarantor of growth in OSR. That tells you that some of these county governors and county officials have built backdoors and are putting traps in those systems for diversion of funds. We have seen counties put T-junctions in the systems and all sorts of algorithms to divert funds.

Mr. Speaker, Sir, the Committee on Finance and Budget must provide direction - I do not know whether it is the Committee on Finance and Budget or the Committee on Information, Communication and Technology (ICT), on the system that should be used by counties. I do not agree; personally, it is not the position of my committee, that we should have 47 revenue collection systems; 47 parking systems; 47 hospital systems; 47 human resource management systems and 47 payroll systems. The PFM Act gives that responsibility to the National Treasurer to design and prescribe. I do not think that is micromanagement. There is no reason why 47 counties, each of them, should be spending Kshs80 million on a revenue collection system. If you look at the investment and the return, that does not make sense. So, we are proposing a unified system that can be deployed by county governments. They should get a unified Enterprise Resource Planning (ERP) that can do revenue, hospital, human resource management and project planning and monitoring. It is possible to do so.

On own-source revenue, we have seen cases where, in reality, money is collected from wananchi but that money does not get to the county coffers. One good case is Kitui. In Kitui, when we looked at the numbers, it looked like only five trucks were paying cess on a daily basis. However, if you look at it in reality, almost 200 trucks pay cess on a daily basis. The question is, where does the money go? Of course, they will give you stories about climate change, banning of sand harvesting and about riots and all sorts of things. However, in the case of Kitui, we have caused an investigation to ensure that the money is collected from people doing sand business can be accounted for.

There is also the issue of unrealistic finance bills. Bungoma County passed a Finance Act and said they were going to sell fertiliser to farmers at a subsidised price of Kshs2,500, consistent with the national policy. Then at some point, the governor decided to be generous a man. Just because they had lit up the Christmas tree, he decided to give the fertiliser for free instead of charging the Kshs2,500. The tragedy is that the Assembly that passed that law was in the room and they defended the governor. If we come up with a Finance Bill and impose a tariff, let us make sure that we observe that tariff.

Moving quickly, we have seen weaknesses in governance and internal controls. Quite a number of our counties still do not have functional audit committees. They do not have internal auditors and they have not approved their audit charters. We have made recommendations in accordance with the law. Under internal controls, we have also called for the National Treasury to come up with a unified county management system that can capture all the facets and all operations in county governments.

As I conclude, we have also flagged out negligence of professionals. I thank the Institute of Certified Public Accountants of Kenya (ICPAK). Right now, there is a representative from ICPAK, a very highly qualified accountant called CPA Tunga, who

has been very useful to our committee in terms of giving us direction and professional opinion on matters. We have found some professionals to be negligent and some of our conversations have gone viral. We are after persons who sign financial statements. We have put the fear of the Lord in people who are signing financial statements. I think the Senator for Kajiado can recall the issue of the Receiver of Revenue report. Nobody wanted to own it because they knew that they did not have the professional capacity.

So, we are seeing an improvement in the rigour and vigilance of professionals as a result of the spotlight that we have shone on them. We have made recommendations that the Institute of Certified Public Accountants of Kenya (ICPAK), the Institute of Human Resource Managers (IHRM), Institute of Supply Chain Managers, the Law Society of Kenya (LSK) and the Engineers Registration Board (ERB) should take disciplinary action against their members who are found to have breached the law.

Mr. Speaker, Sir, one painful thing, which Sen. Abass referred to with regard to my committee, was the issue of ERP. That is another black box that is used to loot public resources. You saw the Governor for Mandera could not account for Kshs56 million that was used to plant trees. When we called it out, he was very angry and he went out there saying that we were harassing him.

ERP is being abused. The Committee on Devolution and Inter-Governmental Relations did a report and forwarded it to the County Public Accounts Committee showing the variances in prices of simple things like cooking oil, flour, maize, beans and rice. Counties that are neighbours, you find differentials of 50 per cent or 100 per cent for the same quantity or for the same item.

The ingenious thing that they have put in is something called water trucking. Hundreds of millions are spent on water trucking and you cannot confirm that this water was delivered to a cow, a camel or to a human being. So, all you do is to get records showing some signatures.

One county represented by Sen. Dullo spent money on supplements for wild animals because they argued that the wild animals are a tourist attraction and a revenue generator. So, how do you account? How do you write a report saying that zebras ate Kshs50 million and gazelles ate Kshs20 million? So, emergency relief supply is a crime scene and this Senate must call it as such. We must direct the EACC and DCI to have keen interest on that.

I thank Sen. Abass because when a statement came from Sen. Chute, Sen. Abass called these governors and he realised that the crime there was so deep that his committee was incapable of unravelling it and he asked us to invoke the EACC and DCI and we shall do so.

Let me finalise by just saying one or two things about the county assemblies. The county assemblies, as I indicated, are doing better. In fact, I foresee a situation where half of the work we do in Nairobi will be done competently at the county assembly level. The county assembly of Kakamega has impressed us because every time their governor or their clerk and speaker comes before us, they come with a report of the county assembly already adopted. Sen. Boni Khalwale, I do not know whether it is your influence but I suspect it is the influence of Sen. Boni Khalwale because he was the founding chair CPAC. Kakamega has impressed us. Makueni County Assembly has also impressed us. I

think there could be two or three others that have shown good financial discipline, good financial management and some keenness when it comes to issues of oversight.

There is only one thing where we disagree with the county assemblies. It is the issue of County Assemblies Forum (CAF) and the Society of Clerks-at-the-Table (SOCATT). The law, as it is, has no framework for putting public money into private associations because there is no way to oversight it. However, we believe that we must strengthen CAF. We believe we must strengthen SOCATT. So, we have invited CAF and SOCATT to appear before us to work on a framework. I know there is a law that this House has passed, which is in the other House.

When I was chairing the Committee on Devolution and Inter-Governmental Relations, Sen. Kinyua, I brought a similar amendment to this House almost at the same time. The poison in that amendment is that IGRTC wants to be a commission and that CoG wants to be strengthened. The CAF also wants to be strengthened. So, we have mixed three things that sometimes have got different and opposite energies in one Bill. We have invited SOCATT and CAF to find out how we can work together because a strong CAF, I believe, would be good for devolution.

Mr. Speaker, Sir, our recommendations are as follows: There are counties and governors that appeared before our committee. They were about 16. First of all, we want to commend the governors of the counties that appeared because they understand that oversight is a constitutional mandate. We have done a very detailed report in volume one and given them 90 days to come up with an implementation framework on the recommendations that this House hopefully will adopt.

There was one county that had an unqualified opinion and we are proud that it is a county led by a former member of this House, that is, Makueni County. The Committee commends Makueni County for unqualified opinion. It does not mean that there are no issues of lawfulness and effectiveness. Those are still there, but they are able to prepare their financial statements in the required standards. We have seen counties put T-junctions in the systems and all sorts of algorithms to divert funds.

Eight county assemblies also had unqualified opinion and I hope that the House will join us in commending them. Then now we have the truants. There are counties that we summoned - and the summons, some of them were running - they were supposed to appear before us yesterday. They did not respond to our summons, they did not appear; they did not even write to explain why they were not appearing. For these counties, and I am going to name them, we are recommending that we impose the highest fine available under the Parliamentary Powers and Privileges Act. We impose a fine of Kshs500,000.

Two, in line with the Statement by the Majority Leader two weeks ago, we adopt the report of the Auditor General as is. That is our recommendation.

(Applause)

Three, we will give them 30 days to come before the Senate and present an implementation framework on the recommendations of the Office of the Auditor General. If they do not do that within the 30 days window, the Directorate of Criminal

Investigations (DCI), the Ethics and Anti-Corruption Commission (EACC) and the Directorate of Public Prosecutions (DPP) shall take the necessary action.

We have also recommended that if they fail to do so within the 30-day implementation window, they be prosecuted for violation of the Parliamentary Powers and Privileges Act. If convicted, that they be declared unfit to hold public office as a result of violation of the Parliamentary Powers and Privileges Act and violation of the Constitution. The list of shame includes the Governors of Garissa, Nandi, Homa Bay, Migori, Kirinyaga, Isiolo, Tharaka Nithi, Nakuru, Kisumu, Baringo and Mombasa.

These 11 Governors defied the summons of the Senate and we are making recommendations for their fine, that we are adopting the report of the Auditor General as is and give them a 30-day window to come back with an implementation framework. Failure to which, we shall take the files directly to the EACC, DCI, DPP. If the House deems fit, we shall issue arrest warrants to compel their production before the Senate.

Mr. Speaker, Sir, the next category are entities and governors that we summoned, but they wrote seeking an extension and gave reasonable explanation as to why they could not appear. We had to bring a report to the House and since we did not have adequate time to re-invite them, we have adopted the report of the Auditor General as is. We have given them 30 days to come up with an implementation framework, failure to which, the DCI, the EACC, the DPP should take necessary action. They should be prosecuted for violation of the Parliamentary Powers and Privileges Act and upon conviction, declared unfit to hold public office.

Those counties are as follows, and you notice that on this, we have waived the fine of Kshs500,000: These counties are Murang'a, Marsabit, Wajir, Kiambu, Lamu, Nyamira, Uasin Gishu, Busia, Kisii, Kajiado, Kakamega, Siaya and Taita Taveta. There are 13 counties, the only difference is that we did not impose a fine because, at least, they corresponded with the Senate. There is evidence in writing that they sought for variation of the dates. However, the first 11 did not care.

Now, let me just go to the other one. There is one county that had an adverse opinion. We invited the governor; he did not come. We invited him again, he did not come. We summoned him yesterday, he did not come. He did not write, he did not seek leave and did not provide any explanation why he could not appear before the Senate. This county is Kericho County Executive.

Where a county gets an adverse opinion, it is an indicator that there are persistent material breaches of the Public Finance Management Act. We have, therefore, recommended to the House that we impose the fine of Kshs500,000 on the Governor Kericho, adopt the report of the Auditor General as is, give 30 days for an implementation framework, failure to which, the DCI, the EACC, DPP to take necessary action. The Governor be prosecuted for violation of the Parliamentary Powers and Privileges Act, and upon conviction, be declared unfit to hold public office.

For Kericho, we have added a recommendation to urge the Cabinet Secretary in charge of the National Treasury to invoke Article 225 of the Constitution to stop the transfer of funds to Kericho until they put in place proper mechanisms to ensure that the money we are sending there is properly taken care of.

Mr. Speaker, Sir, finally, Samburu and Nairobi. Yesterday, the police were busy looking for them all over, and we hope they will find them. We invited them, they did not come. We re-invited them, they did not come. We issued summons, they ignored; we summoned them again, they ignored. So, we asked the Inspector General (IG) of Police to find them and bring them before the Senate. I want to laud the Inspector General of Police for making an effort yesterday. I think he might need to talk to some of us because we know the whereabouts of the Governor of Nairobi. He was seen within the precincts of Parliament today.

(Loud consultations)

For Nairobi and Samburu counties, because we had already fined them, we are not recommending to fine them again. One thing that the Committee insisted on is that the arrest warrants subsist. It is still on, and so IG, please, look for these characters until you find them. We have also recommended adoption of the Auditor General's report as is. We have directed a 30-days implementation framework, failure to which, the DCI, EACC, DPP should take necessary action; prosecution for violation of the Parliamentary Powers and Privileges Act. They should be declared unfit to hold public office, if convicted of violation of the Parliamentary Powers and Privileges Act. Broadly, those are our recommendations.

Mr. Speaker, Sir, I want to thank you, the Clerk of the Senate and the Secretariat. Since January, this Committee has gone through 188 reports to be able to bring something to the House. We want to promise that we shall get better with time. We will bring our reports earlier. We also hope that the people to whom we are sending money will be more cooperative and collaborative. This delay has been occasioned by the truancy of the governors that forced us to issue 29 summonses yesterday.

I want to thank all the other agencies involved; the Inspector General of Police, the EACC, the DCI, the DPP and, generally, the Members of this House. Accountability is not an option. We all swore to defend and protect the Constitution, and we have a responsibility to Kenyans to do so. I also want to hail the founding fathers of this House.

Allow me to make a special mention of Sen. Boni Khalwale. When we were agonizing on implementation of Article 225, we found that there was already jurisprudence. This is because in 2014, we were in a similar situation; we had similar problems. So, Sen. Boni Khalwale and those who were in this House at that time, thank you for establishing that jurisprudence.

My disappointment is that some of the people who succeeded him as the Chair of the Public Accounts Committee are the biggest truants today. I still wonder, what happens when one becomes a governor? What happens when one leaves this House?

I beg to move, and I want to request my very able Vice-Chair, Sen. Mwaruma, to second. Thank you.

(Applause)

Sen. Mwaruma: Thank you, Mr. Speaker, Sir, for this opportunity to second this Motion on the adoption of the report of the Auditor General for the Financial Year 2024/2025, as has been ably moved by the Chair of the County Public Accounts Committee, Sen. Moses Kajwang', who is also the Senator for Homa Bay County.

Mr. Speaker, Sir, I will start where the Chair stopped, by thanking your office because were it not for your indulgence in giving us latitude to sit during the time of Plenary, we would not have managed to beat the constitutional timeline of making sure that the reports are ready by today, the 31st March, 2026.

I thank the Office of the Speaker, who, because of the support of the Secretariat, who are working under him. They applied themselves judiciously to make sure that the reports were ready on time. I also thank the other entities that we are working with; that is, the Ethics and Anti- Corruption Commission (EACC), whom we sat with and the Inspector General of Police (IG), who started seeking for the people who were supposed to have appeared, but did not.

This is a House of legislation and oversight. We participate in passing of the two very important laws; that is, the Division of Revenue Act, which shares revenue vertically between the national Government and the county governments. After that happens, we also pass, as a House, this very important legislation, which is, the County Allocation of Revenue Act (CARA), which divides revenue amongst the counties.

After the money reaches the counties, it is important to note that there are also in the whole oversight ecosystem, entities and bodies that are set to make sure that the money is applied in a prudent, transparent and accountable manner.

The county assembly is tasked to do budgets. When the project is beginning, there is what we call the Project Management Committees (PMCs). Before we come to the Senate as an oversight House, we must urge our Project Management Committees to ensure that the implementation of the projects and the programmes in the counties are done as per the specifications of the Bills of Quantity (BQs).

Being a Senator for the last nine years or so, I have discovered that there is laxity or opacity in the way projects are implemented. This is because sometimes you would hear PMCs complaining that a project is ongoing, but then they have not been given the BQs or the specifications for the projects.

If the PMCs fail, the county assemblies should serve as the first line of oversight, to make sure that the projects that are being implemented in the wards and counties are as per the specifications. Our county assemblies are confused because they have purported to be implementers of projects and programmes. We do not blame them because even the National Assembly is also playing as if they are implementers of projects and programmes. That has been a problem when it comes to the county assemblies being the first line of oversight.

I am happy that with your indulgence we are able to consider and adopt the report within the timelines. After this, these reports, as ably stated by my Chair, will give an opportunity to the counties to prepare an implementation plan of our recommendations, and we have given them 30 days to do that. After that, we will forward the files to EACC, DCI and ODPP, as the case may be.

It is unfortunate that some governors supposed to appear before this Committee were averse and elected not to appear. When you were a governor, you were appearing in these committees of Parliament without fail and they should borrow the good example from you. I know, having been a governor, you will assist us in making sure that we instill discipline into the governors who are now behaving like they are above the law.

Accountability is not communal, and so, it is unfortunate that the Council of Governors can purport to give a directive to individual governors, yet accountability is supposed to be for a particular individual and not communal.

When the Clerk of the Senate is writing letters, he does not write letters inviting the CoG to come and account for funds that are appropriated or go to the counties. The letters go to specific governors, speakers and clerks of the assemblies. It is unfortunate for the CoG to purport to police the governors.

We saw very funny spectacles here where governors who have even come to the CPAC are in the corridors of Bunge Tower, called by the Chair of the CoG and told, “please, do not try to go to the committee.”

I laud some governors who decided to go to the committees and account for the money allocated to them. For those who elected not to come, there are specific recommendations, I would not want to repeat them, which have been outlined by our Chair, that they would face the consequences as outlined in the law.

County assemblies, the way they are fashioned, there are people and even reports that have had misgivings, that the capacity of the county assemblies might not be good in terms of overlooking the governors. We have been working for the autonomy of the county assemblies.

County assemblies have become very weak institutions to do oversight to the governors because, number one, they are not autonomous financially. When they are too hard on the governors, sometimes they are denied their finances.

Also, I have already said and indicated that some MCAs implement or undertake to implement the projects and programmes. If they are involved in procurement of the goods and services, how do they oversight? That is why the Senate becomes a very important institution in doing oversight.

My Chair has ably gone through the issues that pose a fiduciary risk, one of them being pending bills. We have recommended, as a Committee, and I would seek concurrence from this House and the Senators, that all the governors and the county executives must do a payment plan and submit it to the Controller of Budget (CoB) and a copy to this House for follow-up. We have also realised that there are system weaknesses in revenue management. We have proposed that there should be automation of revenue collection.

There is an issue to do with under-collection of revenue. We have recommended that the counties must update their valuation rolls. Even those counties that have updated their valuation rolls are shying from implementing the new ones for fear of political backlash. We want the governors to be bold enough to make sure that if the county has spent money to write and do new valuation rolls, they should be implemented, so that revenue increase. Thus, there will be more projects and programmes and also a reduction of the pending bills.

We have also talked about incomplete projects, which is a value for money issue. In most of the counties, some projects started five or six years ago and they are still incomplete. These projects belong to the community because when they were being done, public participation was done and there was need for these projects to be implemented in the counties.

Mr. Speaker, Sir, when a new governor is elected, there is a tendency for such governors not to complete ongoing projects. As a Committee, we have resolved and recommended that these projects must be budgeted for and completed. This will enable the residents of the counties to get value for their money.

We have also observed pension liabilities arising from unremitted pension contributions. One of the counties leading in this matter is Narok. It has failed to remit Kshs1.9 billion in pension funds. We urge and recommend that all such unremitted liabilities be remitted to the pension funds. Many officers are retiring and upon retirement, they require their benefits in good time. That is the very reason they save.

Concerning governors who have not appeared before the Committee, specific recommendations have already been made. I need not repeat them, but I must emphasise that no one in Kenya is above the law. The law must be followed. There is no justification for assuming a position entrusted with public funds, but when called upon to account, you resort to hide-and-seek tactics.

With those few remarks, I second this Motion. I urge Senators to adopt it as presented and recommend even stricter measures.

I thank you.

*(Sen. Mandago and Sen. (Prof.) Tom Odhiambo Ojienda
stood in their places)*

The Speaker (Hon. Kingi): Sen. Mandago, take your seat. Senator for Kisumu County, take your seat, please.

Hon. Senators, I will now propose the question.

(Question proposed)

Now, the Floor is open for debate. Yes, Senate Majority Leader.

PROCEDURAL MOTION

LIMITATION OF DEBATE ON MOTION

The Senate Majority Leader (Sen. Cheruiyot): Mr. Speaker, Sir, pursuant to Standing Order No.111, I beg to move that debate on the Motion be limited to one hour, with each Senator speaking for not more than five minutes.

We have a very unique situation this afternoon and we must guide the House on how to resolve it. It is now 4.24 p.m. and the House is scheduled to rise at 6.30 p.m.,

unless a Motion is moved to extend time. This debate is only for the first of two Motions before us, both relating to County Public Accounts Committee (CPAC).

We also have a similar Motion for the County Public Investments and Special Funds Committee (CPIC). Therefore, time must be divided equally between the two committees. We have only two hours remaining before the House rises. More importantly, I do not know where Sen. Ledama is.

(Sen. Olekina spoke off record)

He has moved closer to me.

Earlier on, I mentioned that Sen. Olekina and Sen. Wafula, who are now in the House as Whips, must ensure that we have sufficient numbers because we require 24 delegations to pass both Motions. Time must, therefore, be distributed equally from now until 6.30 p.m., with one set of Senators speaking to the first Motion and another set speaking to the second Motion, since the issues are largely similar.

There is a suggestion to extend the sitting, but I know this House very well. I have been here long enough. I can believe Sen. Omogeni when he tells us to extend the House because he sits until late. However, there are younger Members who, at certain hours, have other duties to attend to. Therefore, I do not wish to run that risk. This is an important matter.

If I read the mood of the House correctly, both reports and Motions must be concluded by 6.30 p.m. Therefore, I propose that debate be limited to one hour, with each Member speaking for a maximum of five minutes. By 5.30 p.m., we should take a vote on the CPAC Motion, and thereafter, allow the Chairperson of the CPISFC, the former Deputy Party Leader of ODM party, to take the Floor. This will enable us conclude by 6.20 p.m. and vote on that Motion as well.

I, therefore, propose that debate be limited to one hour, with contributions capped at five minutes per Member. I ask the Senate Minority Leader to second.

The Senate Minority Leader (Sen. Madzayo): Thank you, Mr. Speaker, Sir. I second.

(Question proposed)

The Speaker (Hon. Speaker): Now, hon. Senators, you may not need to debate on the Motion. Can I proceed to put the question?

Hon. Members: Yes!

(Question put and agreed to)

The Speaker (Hon. Speaker): Therefore, if you get a chance to speak, kindly do so for not more than five minutes.

(Resumption of debate on Motion)

Sen. Edwin Sifuna.

Sen. Sifuna: Mr. Speaker, Sir, I am a proud member of the County Public Accounts Committee (CPAC). I am equally proud of the Chair of the Committee. He has done a commendable job in leading this Committee.

Since the Committee has recommended that we adopt the report of the Auditor-General for Nairobi City County as is, I have brought the report as is. This is the actual Auditor-General's report on the County Executive of Nairobi City County for the year ended 30th June. 2025.

[The Speaker (Hon. Kingi) left the Chair]

[The Temporary Speaker (Sen. Abdul Haji) in the Chair]

Mr. Temporary Speaker, Sir, we have agreed in CPAC that if we are going to deal with the problems of devolution, the fight must begin in Nairobi City County. When you read this report, you will understand why we are recommending very drastic measures against the County Government of Nairobi.

I have chosen a sample so that those following this debate may appreciate why it is critical to engage governors on the findings of the Auditor-General's Report. At page three of the Auditor-General's report on Nairobi City County, we start off by a whooping Kshs1.9 billion being withdrawn from the salary account held at a local bank during the year. These withdrawals were not supported by any payroll summaries, payment vouchers, approvals or any documentation to show where the money was directed.

I want to move quickly to another thing. If you read the report on Nairobi City County, it just starts with, "irregular, unsupported, unconfirmed, undisclosed---" It is extremely troubling when you read the report on Nairobi. On garbage collection that the people of Nairobi have been complaining about, I just want to read this one verbatim.

"That although the county executive procured various private contractors and assigned them to specific zones for waste collection, the county also operated 56 solid waste collection trucks for which it incurred fuel expenditure amounting to Kshs124 million."

The Auditor-General says no evidence was provided to show that these trucks were assigned to any operational zones or activity logs, trip sheets, fuel consumption records, or supervisory reports.

What the auditor is saying is that you give private contractors contracts to collect garbage in Nairobi and you assign them specific zones. For instance, you say this truck is for Kilimani. Then you have your own 56 which you do not assign to any zone. The danger there is that people could actually be getting paid for things they did not do. It is possible that some of that garbage in those areas was actually collected by one of the 56 county vehicles.

I want to go to one of our biggest projects in this city. I know that the Governor is very proud of this particular programme of his. It consumes almost Kshs1 billion annually. It is the county school feeding programme that he calls *Dishi na County*. If you

look at the report of the Auditor-General, it is titled there, “Irregularities in Programme Design and Implementation of the School Feeding Programme, *Dishi na County*.”

If you flip over to the page, the Auditor-General has identified 13 separate irregularities in this particular programme. If you just go through some of them very quickly, you will see, for instance, there was no disclosure of third party agreements, deployment of human resources and accountability for donor and partner contributions.

You go to No.5, it says the programme exhibited characteristics of a Public Private Partnership (PPP), yet no formal PPP agreement was in existence. Payments amounting to Kshs9 million were made to Dagoretti South Central Kitchen, despite the existence of a similar National Government-Constituencies Development Fund (NG-CDF) operated programme without evidence of harmonisation or verification of outputs. Also, Kshs118 million was made to the NUNHUB Kitchens without documentation to confirm official designation, while an additional Kshs118 million was paid without any supporting documentation. The list goes on.

We have so many problems, including the construction of the house at Lady Northey, which has stalled and other irregularities, including in management and award of court cases. You might think that this report was prepared by the Directorate of Criminal Investigations (DCI) themselves. This is because all this sounds like disclosures of criminal activity. This is why I am very proud that the Committee has said that we need to submit these reports to the agencies that are responsible for law enforcement in this country to take action.

One of those is irregularities is the construction of a fire station at Gikomba Market. We also have irregularities in the supply and delivery of male condoms. Sen. (Dr.) Khalwale, there is nothing that we seem to be getting right. This is at page 45 of the report of the Auditor-General.

Mr. Temporary Speaker, Sir, when we ask these governors to appear here---

This one is Kshs15,788,521. This is the Auditor-General's report. This report was not prepared by Sifuna. So, I heard the Chair of the Council of Governors (CoGs) this afternoon say that we need to be nicer to them when they come to the County Public Accounts Committee. It is not possible to be nice in the face of such irregularities when our people are suffering. They need the support of this Senate to be able to bring governors to account.

On the issues of the Governor of Wajir, you have heard the report from the Chair about the question of relief food. They say that we come there to---

Sen. Cherarkey: Thank you, Mr. Temporary Speaker, Sir, I rise to support our Committee. I am a proud Member of the County Public Accounts Committee and more so serving as a Senator in this session.

I am happy a number of county governments have been named and shamed, including Nandi County. If you want to visit the county headquarters of corruption, larceny, ineffectiveness, moribund, public plunder, you need to visit Nandi County.

I want to challenge the Ethics and Anti-Corruption Commission (EACC) and DCI, to seize the recommendations that we shall adopt as a House. It cannot be that the county has vehicles, but they are hiring cars for Kshs1 million. It cannot be that there are no drugs in Maraba, Kapsabet and Kabiyet, yet the governor allocates himself Kshs484

million for pleasure, office entertainment, *chai*, *mandazi* and personal escapades, including in Maasai Mara. It cannot be that Nandi allocates Kshs60 million to bursaries, but Kshs484 million to personal entertainment of the governor, christened as office operations that is also christened as massages to the governor.

I am happy that as we recommend today, it will go into history and to the great people of Nandi, that despite the plundering of resources---

Even as it rains today in Nandi, the roads remain impassable. Today, there is chaotic human resource. I want to challenge the EACC. One of the lawyers who represented that matter is looking at me. In Nandi, more than 2,000 employees were sacked unfairly and the governor decided to hire his cronies. I am happy the report has flagged that matter. I hope justice will be done to those employees. If you visit Kapsabet County Referral Hospital, the bed sheets, the mortuary services and the provision of drugs is still a mirage.

Even when it came to Financing Locally Led Climate Action (FLLoCA), there was a lot of money that was spent, but it could not be accounted for. I appeal to the County Public Accounts Committee, now that the Governor of Nandi refused to appear on summonses, the warrant of arrest must be issued pronto and he must be dealt with once and for all.

I am surprised at the Chair of the CoG. In fact, the House must order his immediate arrest. How can Ahmed Abdullahi, whose town uses toilet collectors every evening, lecture some of us? How can he name and shame us when the toilets in Wajir Town are being collected by hands literally every evening? He must be arrested. It is important to note that Kshs1.5 billion of employees' payables in Wajir cannot be accounted for. There is almost Kshs3.5 billion on pending bills in Wajir. The abattoir of Wajir County remains unutilized. In Wajir, there are 149 vehicles against 216 drivers. He does not have the moral authority to lecture the Senate on accountability.

I heard him today say that we need to sit and negotiate. We can never negotiate on issues of accountability and transparency. This is not a social call or a birthday party. If he wants to negotiate on accountability, the Constitution is very clear on Article 96, Article 10 and the article on principles of finance, accountability and transparency.

I want to thank the Inspector General of Police. The two governors of Nairobi and Samburu must be arrested and produced pronto before the Committee. We are proposing to the IG that we must use the offices of Parliament Police Station to hold the two governors; Governor of Samburu and Governor of Nairobi City, until they are processed. Lawyers know that the warrant of arrest will only be discharged when the two governors appear before our Committee. So, they must be dealt with once and for all. I want to appeal that the Senate prepares a charge sheet on all these governors and present it to the Director of Public Prosecution (DPP). All governors who have refused to appear should be declared unfit to hold public office

On Kericho, apart from the mass graves, the closing of the hospital and the poor sanitation, the adverse opinion means they got an E-minus. I want to challenge the Majority Leader to lead us. That governor must be held once and for all.

Finally, on Siaya, I have seen Governor Orengo---

The Temporary Speaker (Sen. Abdul Haji): Senator, your time is up.

Proceed Sen. Mwinyi Haji.

Sen. Faki: Asante, Mheshimiwa Spika wa Muda, kwa kunipa fursa hii kuchangia ripoti ya Kamati ya Uhasibu wa Bunge hili. Kwanza kabisa, ninaunga mkono ripoti hiyo kwa sababu wamefanya kazi nzuri kama kamati. Kwa muda wa karibu miezi miwili, wameweza kuangalia ripoti zote na kwa hakika wamefanya kazi nzuri kabisa.

Ningependa kuchukua fursa hii pia kupongeza Bunge la Kaunti ya Mombasa kwa sababu ni moja ya mabunge ambayo yalipata *unqualified opinion* kama ilivyosemwa. Masikitiko ni kwamba Mombasa iko katika yale magatuzi kumi na moja bora katika kupinga Katiba na kukataa kuhudhuria Seneti.

Mombasa kwa sasa ina matatizo mengi. Ni jana tu kulikuwako na mkasa wa moto katika kijiji cha Bokole katika maeneo ya Changamwe ambapo gari la kuzima moto la Kaunti ya Mombasa ilikwenda katika tukio lile ikiwa haina maji. Watu walipigia wazima moto waje kusaidia na gari ya kuzima moto ikatoka mbio lakini walipofika pale hawakuwa na maji. Walikaa, mali ikachomeka bila ya msaada wowote.

Ni majuzi tu kulikuwa na kelele kuhusiana na utendakazi wa Coast General Hospital ambapo daktari mkuu alisimamishwa kazi kiholela bila ya kufuata sheria.

Tukija katika suala la County Aggregation and Industrial Parks (CAIPs), vile vituo vya kujenga viwanda, Mombasa ni moja ya kaunti ambazo zitakuwa na ghost projects ama projects ambazo hazimaliziki kwa sababu, sasa kwa muda wa miaka miwili, ijapokuwa serikali kuu imepeleka karibu milioni mia mbili katika Kaunti ya Mombasa, kaunti hiyo haijaongeza hata ndururu katika bajeti yake.

Mwaka jana tulipozuru kituo hiki, walisema kuwa wataweka pesa katika bajeti ya mwaka 2025/2025. Juzi, tulizuru kituo hicho tukiwa na Kamati ya Biashara na Viwanda la Bunge hili, wakasema kuwa sasa wataweka bajeti katika mwaka 2026/2027. Kwa hivyo, kila mwaka ni kuongeza. Na kwa vile hawana mipango walikuwa wanasema “tunataka tuje tena katika Seneti ili tuongezewe pesa ili tuweze kumaliza mradi huu” wakati huo hawajatoa hata commitment yao ya shilingi milioni mia mbili na hamsini.

Tukiangalia Kaunti ya Mombasa kwa ujumla, ni kaunti ambayo ina uwezo mkubwa lakini hivi sasa tukiangalia katika mapato, ripoti ya Auditor General ya miezi sita ya kwanza ya mwaka huu, tutapata kwamba pesa nyingi zinapatikana katika hospitali. Na katika hospitali hizi, huduma ni duni kwa sababu hakuna wahudumu wa kutosha; hakuna madaktari wa kutosha na hakuna vifaa vya kutosha.

Hivi sasa Hospitali Kuu ya Coast General haina Mashine ya MRI ambayo inaweza kutumika wakati wagonjwa wamekwenda pale na shida za kutaka kufanyiwa MRI.

Pesa nyingi ambazo Mombasa inazalisha ni kupitia kwa hospitali lakini huduma za hospitali ni duni kabisa. Kwa hivyo, mimi ninaunga mkono kwamba zile hatua ambazo zimependekeswa zichukuliwe isipokuwa jambo moja la kupewa tena siku thelathini kwa magavana hawa waje wajitete mbele ya kamati ni kupoteza wakati. Walipewa muda wa miezi mitatu, January, February na March ili waje wajitete kuhusiana na zile audit queries na hiyo sio mara ya kwanza walikuwa wakutane na maswali ambayo auditor alikuwa akiuliza. Walipewa maswali hayo kutoka mwezi wa tisa mwaka jana wayajibu na wakashindwa. Waliposhindwa kuyajibu, yakaletwa katika Seneti na wakamua kususia. Kwa hivyo, ni lazima hatua ichukuliwe.

Kama ni mtu kushtakiwa, ashtakiwe, atapata fursa ya kujitetea mahakamani lakini kupewa tena siku thelathini ni makosa. Kwa hivyo, ninaunga mkono kamati lakini hakuna kuwapa hata siku moja kuja kujitetea kwa sababu walipewa siku hizo lakini wakakataa kuja mbele ya Seneti kujitetea.

Bunge letu la kaunti---

The Temporary Speaker (Sen. Abdul Haji): Asante, Seneta.

Sen. (Dr.) Boni Khalwale, you may proceed.

Sen. (Dr.) Khalwale: Thank you, Mr. Temporary Speaker, Sir. Before I support this Motion, allow me to congratulate my kid brother, Sen. Godfrey Osotsi. Sen. Osotsi remains stoic. When you are fought in politics, it is when you are told that you are strong. There is nothing to miss in being a deputy party leader of the Orange Democratic Movement (ODM). We have bigger offers on the table; they are all for your taking.

(Loud consultations)

Mr. Temporary Speaker, Sir, I want to strongly support this report and congratulate Sen. M. Kajwang'. I notice that you have remained stoic during the attacks. Even right now, when you have been presenting your Motion, you are stoic to the high decibels that we are hearing from the Council of Governors (CoG). That is what oversight is all about.

When you go to people who control the strings, and you ask them questions of why, how and what for, they can never like you. So, you have made the House proud. However, there is room for us to improve our relationship with governors so that they do not quickly run out to the media, forgetting that, at the end of the day, we are truly the institution that is supposed to protect those county governments.

I note that in things to do, Sen. M. Kajwang' has recommended that these matters be expeditiously pushed through the EACC, the DCI and the Office of the Director of Public Prosecution (DPP). This is okay, but my dear colleagues, are we hearing what is going on in that ecosystem of these institutions, the Office of the Director of Public Prosecution, the EACC and the DCI? These institutions are not working in harmony.

We know there are cases today where the EACC has completed investigations, they have made recommendations that the DPP proceed and act by prosecuting some governors. We all know that we have cases in the country today where it is not moving, either because there is some subtle support from the executive, I do not know, or there is some subtle reluctance to some people in the Judiciary, I do not know.

When we were making this law, the Ethics and Anti-Corruption Commission Act, the popular opinion then was that we should deny the EACC prosecutory powers. It is starting to look like the EACC should be given prosecutory powers so that they are not frustrated by the Office of the DPP.

What is more, there is a case to learn from Uganda. In Uganda, you have the PAC police, who sit in the PAC proceedings and once the case is made against an accounting officer, the PAC police, on the spot, arrest the accounting officer. We need to continue doing better legislation so that we can succeed.

Sen. Kajwang' has spoken to the issue of white elephants. That only one white elephant is running in the tune of Kshs25 billion. It is truly sad that we have wasted Kshs25 billion on the CAIPS. In fact, in Kakamega County, we are leading by example. We went to Likuyani and got some land. Helicopters, earth movers and all manner of machines arrived in Kakamega. The President was there in person, the---

The Temporary Speaker (Sen. Abdul Haji): Sen. Beatrice Ogola, please, proceed.

Sen. Ogola: Thank you, Mr. Temporary Speaker, Sir. From the word go, I would like to support this report, and particularly congratulate my Senator, the Chairperson of the Senate County Public Accounts Committee (CPAC), Sen. Moses Kajwang', a leader who never disappoints in any duty that has been given to him. I intend to use very humble words, because in our Lenten Campaign, this is the holy week, for my faith. Therefore, this week, we only practice humility, forgiveness and giving.

Mr. Temporary Speaker, Sir, I support this report and would like to particularly talk about some of the recommendations from this Committee. It is coming out very clearly that while governors are the heads of county governments, they are not supporting the spirit of devolution. The issue of pending bills has been discussed here so many times.

When counties came to be in 2013, our people were very excited because not only were services being brought closer to them, but also resources were following these functions. In the initial term of the governors in office, the counties were very vibrant. We saw upcoming traders doing a lot of works with the county governments, and payments were done. You could notice when payments were done. A lot of business people built themselves. However, with the counties now not meeting their obligations and paying their bills especially to contractors, we can only see a lot of miseries with the traders that we have at the counties.

Mr. Temporary Speaker, Sir, the report has also mentioned that sometimes money is paid without proper documentation. These are governments that must run their activities as spelt out in the law.

The other issue that I would like to talk about is the issue of non-remittance of pensions. It is very unfortunate that somebody would work for years, but at the end of it, you find that their pension savings have not been ring-fenced and are not available. We see a lot of these people wallow in miseries all over the counties.

The issue of the wage bill also came up, that, a number of counties have wage bills that are beyond the spelt-out limits. We have seen counties having over 55 per cent, or even above the 35 per cent that was initially spelt out. This only means that very less development is taking place in the counties, yet our main focus in the counties is services that should be given to our people. If the wage bill is going to be the percentages that have been spelt out here, then it means less resources are available for health services, water and agriculture, yet, these are very key services that our people require.

Mr. Temporary Speaker, Sir, it is also unfortunate that our counties are littered with a lot of unfinished projects. It means there is no value for money for the projects that we have in the counties.

Lastly, Mr. Temporary Speaker, Sir, it is unfortunate that even the own-source revenue that is declared by the counties does not reflect in the services---

The Temporary Speaker (Sen. Abdul Haji): Thank you, Senator.

Sen. Hilary Sigei, please proceed.

Sen. Wakili Sigei: Thank you, Mr. Temporary Speaker, Sir, for giving me this opportunity.

Let me begin by thanking the Chairperson as well as the Members of the Senate's County Public Accounts Committee, for running us through a very well-done report. I am aware that they have had sleepless nights. They have had accusations left, right, centre from those whom we are oversighting. That is why the Mover of the Motion, the Chairperson of this Committee, deserves an appreciation by the House for a job well done.

Mr. Temporary Speaker, Sir, I wish this particular report could not only be read and understood by the Members of this House who are the Senators as well as the members of the public, but also by the members of our various County Assemblies, because, ordinarily, they ought to be the primary oversight places where, by the time we are getting this report, they should have had an opportunity also to understand what it is all about.

Unfortunately, from part of the comments that we have received from the report, most of our county assemblies have not been able to do the primary oversight that they are supposed to do. That is one of the reasons why we are where we are in matters of corruption, misuse of public resources, and the very negative reports that we have received from the Office of the Auditor-General.

I am happy that the Committee has recommended full adoption of the contents of the report from the Office of the Auditor-General, as well as additional recommendations to relevant government agencies, including the Directorate of Criminal Investigations (DCI), Ethics and Anti-Corruption Commission (EACC), among other relevant agencies. I urge those agencies to take appropriate action, including preferring charges where necessary, without having to wait further for follow-up from this House.

Mr. Temporary Speaker, Sir, I have had an opportunity to look at this report. It is so sad that we are dealing with a report from our respective counties where those who are in charge of those resources have blatantly been abusing the resources. They have never bothered for a moment to appreciate the fact that they are at one time, one day, going to be responsible and answerable for the misuse of public resources.

To be a bit specific, in some of the comments or recommendations from the Office of the Auditor-General, we have very old debts. Most of our county governments have had their contractors who have worked for the projects that they had been contracted to do, having not been paid, for a period of over one year. A number of them, particularly my county, Bomet, which I represent, have had several matters in court. Their properties have been sold by auction or by those whom they had taken facilities from, yet the county government does not care. These are business people who have lost years of investments owing to inability on their part to repay because they have not been paid.

The report about county governments spending more than 50 per cent of their allocations on personal emoluments or payroll audits is a worrying aspect of this report.

The County Government of Bomet has had issues. I have noted, for instance, that in this particular aspect, irregular payment of salaries and personal allowances is glaring in the report. Over 1,454 officers are paid outside the Integrated Payroll and Personnel Database (IPPD) system. Over 706 officers are paid what is called special salaries or special allowances that the law does not recognise.

Mr. Temporary Speaker, Sir, another 17 officers are paid what is called special salaries. Remember, we have a big problem with employment and payment of salaries to teachers under the Early Childhood Development and Education (ECDE) programme. These teachers are underpaid, their salaries are delayed and their payment programme and plan is actually contrary to the recommendation by the SRC.

When we talk about 1,454 officers who are paid outside the system, it is a sign of extreme corruption because a payment outside the system---

The Temporary Speaker (Sen. Abdul Haji): Thank you, Senator.

Sen. Olekina, proceed.

Sen. Olekina: Thank you, Mr. Temporary Speaker, Sir. Let me begin by appreciating the good work of Sen. Kajwang' in terms of or ensuring fiduciary responsibility. However, today's report is really an affirmation that this House has enough powers to ensure accountability. I have listened to the report being presented carefully and when I think about what is happening today with the governors, I remind all of us that we have so much powers, yet, most of us do not utilise them.

If colleagues from both sides of the aisle can reflect back on the constitutional powers that this House has, which are quite limited on when we can apply them to ensure accountability, the time is now. What is happening today is that there is a club called the CoG that is attempting to overthrow this House. They are attempting to define their unity as instead of it being intergovernmental cooperation, it is as a collective impunity.

When you speak to any of the governors out there, they quickly say "there is a decision by the CoG". Let us demystify what this CoG is. The distinguished Senator from Homa Bay came here and presented the impunity that is in all the 47 counties. He clearly indicated that some of these governors used to live in apartments in Parklands and Pangani, but now, are driving US\$200,000 cars. They are living in manicured mansions, but when you ask them to account for monies that the Auditor General has said they have misappropriated, not the Senate, they say that the CoG has taken a certain position and if they appear before the Senate, it will be seen as if they are going against a collective duty.

Mr. Temporary Speaker, Sir, I invite Members of this House to go back and read Section 18 and 19 of our Parliamentary Powers and Privileges Act. While at it, I remind all of us to take the Constitution and read Article 226 (5) and Article 125. I listened to the Distinguished Senator from Homa Bay and although I agree partly with some of their recommendations, there are some that I do not agree with completely.

I will not be shy to say that the part that I do not agree with is that you have already summoned someone; the Constitution, under Article 125, gives you the same powers as a High Court and Section 18 of the Parliamentary Powers and Privileges Act outlines the procedure of inviting and summoning a witness. It spells out clearly that there are consequences if a witness who has been summoned fails to appear or appears,

but does not satisfy the Committee, yet again, you come out and ask the House to give them another 30 days to appear. For what? Is it so that they can go out there and try to overthrow the sovereignty of this House, or go out there and try to define what check and balances are?

I invite you, my colleagues, that the time is now for us to utilise the most powerful tool that we have; failing to pass the Division of Revenue Bill and the County Allocation of Revenue Act (CARA). Let us not send money to the counties if they cannot account for it. That is the only time that we will ensure accountability in this country. Otherwise, when you come here and say that you are giving them 30 days or talk of the Director of Public Prosecutions (DPP)--- If you talk to DPP, he will clearly tell you that he cannot move unless the Ethics and Anti-Corruption Commission (EACC) carries out its task.

Come on, guys, wake up. You guys are legislators; you know the law. You know our strength, which is only on the Division of Revenue Bill as well as CARA. If you are going to say that we pass the Division of Revenue Bill, that is fair enough, but stop sending money to the counties. That is the only time that these guys will recognise the fact that the day they leave office immediately, Article 2265 will follow them.

If you are serious on the issue of accountability, I urge you---

Add me 30 seconds, please.

The Temporary Speaker (Sen. Abdul Haji): Add him 30 seconds.

Sen. Olekina: Mr. Temporary Speaker, Sir, thank you.

If you are serious about holding these county governors accountable, I invite the Committee to go back and read the PFM Act and while at it, take the Constitution and read Article 179. The executive authority of the county is vested and exercised by the executive committee.

Hold all those people accountable, not only the county governor. Hold the County Executive Committee Member (CECM) finance, who is the head of treasury and the Chief Officer (CO) finance accountable because most of them will tell you, they are still waiting for the direction from the governor. Why are you making someone so powerful, yet you are powerful yourself? Unless you become powerful and exercise the powers that you have, you will be rendered useless.

Thank you, Mr. Temporary Speaker, Sir.

The Temporary Speaker (Sen. Abdul Haji): Sen. Cheruiyot, proceed.

The Senate Majority Leader (Sen. Cheruiyot): Mr. Temporary Speaker, Sir, I have so many things to say in such a short time, I do not even know what I am going to do. However, I will be very quick; I will limit the time out of respect to the House and the reasons I presented.

If you take away from the Senate the powers to invite and summon witnesses, then this becomes a gathering of elders who cannot do anything. It is a right that we should be willing to die for. That is why, despite all the conversations that we have had with people trying to coerce and talk to us very nicely, asking as to reason together, I have made it abundantly clear to none other than the Chairperson of CoG, my good friend, Governor Ahmed, that I believe it, just the same way I am so certain about

who I am and what my name is, that we can never negotiate the moral duty of governors appearing before the Senate to answer for resources that have been given to them.

The first day I disagreed in principle is when they went to Kilifi and arrogated themselves powers to choose which committee they can appear before and which one they cannot appear before. I am willing to go to the grave over that. As long as that remains to be an issue between us and the CoG, my position on this matter is very clear.

Today, I saw the CoG trying to address us through a press conference. The law remains the law; it simply means that any governor who has chosen not to appear before this Committee has an admission of guilt on their part on the charges and the findings that have been made by the Auditor General.

I have argued many times in this House that even our CPAC has arranged just a tip of the iceberg in terms of finding out the road that exists in our county governments. As a county Senator, you are far more aware of the challenges that exist in your own county government than your colleagues. However, that is a discussion for another day.

As we are here today, we are discussing a very important matter; that, there are 16 men and women of conscience who chose to appear and submit themselves to the authority of the law. We commend those governors and appreciate them for being responsible citizens and adults. To the 29 men and women running billions of shillings but nothing to show for it in their county governments, who chose to hide under the pretext of a dispute between the CoG and the Senate to run away from the accountability, we want to tell them you can run, but you will not hide. Surely, but certainly, the law will eventually catch up with them. You could clearly see the reason why certain governors did not want to come. The facts have been laid bare to us by the Chairperson County of Public Accounts Committee (CPAC). When you have governors who are telling us that they have fed hyenas and lions with food supplements and therefore we need to go to the stomachs of the lions to find out where the money went to, then you can understand why somebody does not want to appear before the County Public Accounts Committee.

It will be a dereliction of duty of us as the Senate of the Republic of Kenya, if we let these 29 governors go scot-free. There are certain decisions that we must make as a House. Number one, I expect that out of the lesson that we have learned during this debacle between us and the CoG, we must amend the Parliamentary Powers and Privileges Act; Kshs500,000 fine for people who are disappearing with Kshs2 billion or Kshs3 billion of unaccounted funds, is a slap on the wrist. That fine needs to be increased.

Secondly, we must give additional powers to our parliamentary committees, over and above just summoning and issuing the summons that they have given. They must be able to pass certain decisions that have the equal powers that a court of law has when a witness fails to appear in a case that is before them.

The third and the final thing that we must do is that we must not remove our leg off the gas pedal on this highway of accountability. We must be firm about it. When you are a Senator like myself and your county has an adverse opinion, what do I tell the residents of Kericho? Some of us do not believe in doing oversight in funerals. That is

why I was waiting for my governor at the County Public Accounts Committee, to come and ask him, Dr. Erick Mutai, what happened in the year 2024/2025? An adverse opinion means that your books were so bad they could not even explain where you took the money. Now I do not have that particular opinion. By his failure to appear before the County Public Accounts Committee, it simply means that he has agreed with the auditors that the books are so bad, Mr. Speaker, that he has no explanation. Therefore, we must follow through with the recommendations of the County Public Accounts Committee so that we recover the monies that have been lost in each and every of our 47 default units because that is our work---

The Temporary Speaker (Sen. Abdul Haji): Unfortunately, Sen. Cheruiyot, your time is up.

The Senate Majority Leader (Sen. Cheruiyot): Mr. Temporary Speaker, Sir---

The Temporary Speaker (Sen. Abdul Haji): No, your time is up.

Sen. Mo Fire, you have the Floor.

Sen. Gataya Mo Fire: Thank you very much, Mr. Temporary Speaker, Sir. I am a proud member of the County Public Accounts Committee which is headed by my big brother, Senator Kajwang'. We have worked tirelessly to make sure that this report is before this House today. Accountability is not optional. It is a constitutional obligation. The Constitution is a creation of Kenyans. It is not a creation of any individual. So, when any individual or entity decide to say that they are not going to account for billions of money devolved to their units, that is a blatant violation of the constitution and an insult to Kenyans.

I have captured a very elaborate presentation by Sen. Kajwang' who happens to be the Chair and who has been supported by the very helpful Vice-Chair, Sen. Mwaruma. We have had very lengthy interactions. It is unfortunate, that at no given time that this House has ever approved monies to the CoG; monies are approved to individual counties and individual governors. That responsibility of accountability lies directly to that individual governor, whose money has been disbursed to his county. So, I have to capture some recommendations that have been brought about by very many senators who have just given their recommendations.

Mr. Temporary Speaker, Sir, we have a lot of responsibility which has been bestowed upon us by the Constitution. We need to know that our role and responsibility as a Senate is to make sure that we oversight counties. We are the protectors of devolution.

As this House, we have a duty of the sharable of revenue. That is now where the governors think that we are very important in this exercise. We have a duty in the County Allocation of Revenue Act (CARA). That is where the governors need us most. It is important that we explore those responsibilities to make sure that we empower ourselves. There is no need of giving people money that are not even accountable to anybody.

So, when I stand here or any other Senator for that matter, stands here on behalf of that particular county - and you know we only vote monies to individuals - that money is voted on behalf of the people who are supposed to get the services and anything that they want because that is their responsibility. That is their right to get those services from those county CEOs. So, when a governor is requested or required to appear before any

particular committee for that matter, to come and account for the money that he has been able to receive for that particular time, and then the governor decides not to come, then, we are getting ourselves very irrelevant in this exercise. That is why we need to explore some of the recommendations that we are supposed to make, because at the end of the day, if we do not make ourselves relevant in this matter, we are likely to be very irrelevant in the future. The governors are waiting to see who is going to blink before the other. I am very sure that we are the ones who are holding the better part of the knife.

Therefore, I support this Motion and I hope in the future, this one Motion should be a lesson that this House is not going to be irrelevant. We must put our foot down to make sure that any person who receives public money must appear before the County Public Accounts Committee, the Public Investments and Special Funds Committee or any other committee for that matter. This is because this is the creation of the Constitution. Sen. Kajwang' and any other member of that committee does not invite the governor to account for the money that he has given to him from his shamba. It is public money.

So, when somebody goes around and says, oh, there is an element of extortion, there is an element of this and that, why do you have to get extorted? What have you done to get extorted? If someone has demanded some money from you, why do you have to give money? I commend the county assemblies, even starting with my old county assembly of Tharaka Nithi County. They have demonstrated some serious levels of integrity. I am happy that the Chair has captured some of those county assemblies. Most of those county assemblies defied their governors and appeared before the County Public Accounts Committee.

I support and I hope that some of those recommendations that have been brought by Sen. Ledama, the Majority Leader and any other senator for that matter must be captured so that we make sure that this House is not going to be taken just like another committee in the streets.

Thank you, Mr. Temporary Speaker, Sir. I support.

The Temporary Speaker (Sen. Abdul Haji): Proceed, Sen. Osotsi but be brief.

Sen. Osotsi: Mr. Temporary Speaker, Sir, allow me to raise three very fundamental points with regards to today's historic day. As you know, today is the last date under Article 229, when we are supposed to have examined, considered and taken appropriate action on the audit report. However, there is one important observation; that, National Assembly is not adhering to the ruling of the court, and also Article 229. Even as we are struggling here as the Senate, the National Assembly has completely ignored the High Court ruling, which this House went to the Court of Appeal, and the Court of Appeal rejected our appeal.

They have decided to go on as usual and that means they are three years behind yet Article 203 provides that the shareable revenue will be computed on the basis of the provision of Article 203 that says most recently audited accounts of revenue received and approved by the National Assembly. I think this is a very important point for this House to note.

That immediately after today, as a Senate, we must make a decision on how the Article 203 is going to be complied with. We can come up with a Motion to say that the division of revenue effective from this year will be based on the most recent audited

accounts. This is because the National Assembly has completely ignored the ruling of the court. That means our counties will get more shareable revenue. That is a very important take-home from today's exercise.

Secondly, I have sat here for four years and every year, we come up with reports and recommendations on the same things and nothing seems to be happening in our counties. It has become like a ritual. We make recommendations to the EACC and nothing happens. I think we need to move to the next step, considering the behaviour of our governors, to bring in the EACC here so that they can explain to us why they are not taking any tangible and quick action on the recommendations that we have been giving. Otherwise, I am concerned that we will finish our term when we have done nothing in terms of ensuring that the culprits are properly punished.

Now, coming to the reports, I want to concur with the Chair of the County Public Accounts Committee that if you are not careful, Kshs23.5 billion public money is going to be wasted in this industrial park project. This is because very little is happening in our counties and yet we have appropriated Kshs500 million for each county for this project. We need to take some drastic steps. I want to agree with the Chair of CPAC that this House should call for a special audit of this project so that public money is protected.

Mr. Temporary Speaker, Sir, in the same vein, the issue of revenue management systems in the counties are loopholes for corruption. Something has to be done so that we have a unified revenue management system. I would have said many things, but we are running out of time.

Just allow me to say the last thing that the notorious governors who have failed to appear before committees, who have bad reports, are also governors who have somehow created friendship with the Head of State. They have discovered that the easiest way to protect themselves is to become friends of the President. I want to tell the President of Kenya, avoid those governors like plague, because they refuse to come here, they have bad audit reports. However, they get it easy, they become friends of the President and party leaders so that they hide---

(Sen. Osotsi's microphone was switched off)

(Sen. Osotsi and Sen. Sifuna spoke off record)

The Temporary Speaker (Sen. Abdul Haji): Sen. Kisang', please proceed.

Sen. Kisang': Thank you, Hon. Speaker. The former deputy party leader of Orange Democratic Movement (ODM) is very passionate about it, and I want to say that the President is entitled to relate with anybody. These are Kenyans.

I rise to support this particular Motion strongly, because, when devolution came into effect, what Kenyans were desiring was development. This is because they thought some regions of the country were not getting development from the national Government then. It is unfortunate that what we have done, instead, is we have devolved corruption, instead of devolving development.

Look at the bad of the country. Sometimes, every year, they say there is drought, there is no water, people are dying, animals are dying, yet the governors would have used

the resources that have been devolved to do boreholes and water pans, so that the people may have water, but instead of doing this, they decide to go and caucus themselves along something called Council of Governors, that is not recognised in any law.

These are people who we need to be serious. I agree that when the Division of Revenue and County Allocation Revenue Act (CARA) comes here, we sit on it until they behave. I know when we sit on it, our people may also suffer. So, we have to look at it clearly, so that we do not also let our people suffer because of a few people. In fact, I am surprised one of the governors who has refused to come to committees was brought here by the county assembly. Some of the Senators, instead of impeaching that particular Governor---

The Temporary Speaker (Sen. Abdul Haji): Sen. Kisang, do you want to be informed?

Sen. Kisang: Yes, I do not have a problem, I can be informed.

The Temporary Speaker (Sen. Abdul Haji): In your five minutes.

Sen. Kisang: No.

The Temporary Speaker (Sen. Abdul Haji): Okay, proceed and conclude.

Sen. Kisang: I might be informed in four minutes and then my time is over, so I would rather say what I wanted to say.

I was saying that, in fact, one of the governors who has refused to come to the committee was brought here by the county assembly and some of us, instead of impeaching that particular governor, we protected him. We are also to blame in some way. The issues were there.

I wanted to touch on what Sen. Osotsi has said. The National Assembly is also doing a disservice to the counties, because they should have moved with speed as a result of the ruling of the High Court and looked at the reports of 2023/2024, 2022/2023 and then 2024/2025 so that our counties can get more resources, because we will be using the latest audited accounts.

Now, we are in 2022/2023. Counties like Elgeyo Marakwet, we are getting less than Kshs6 billion, because we are basing the share of revenue three years back. Some counties are feeding children in school, using over Kshs1 billion, when Elgeyo Marakwet County does not even have that Kshs1 billion for development. Some counties are even buying male condoms, while in Elgeyo Marakwet County, we do not even have money for drugs. We are creating inequality.

It is important that we put our foot down. Those governors who have not appeared, let us adopt the reports the way they are, as the committee has said, and then we send them to the EACC, DCI and ODPP, so that these particular governors are answerable. You cannot accept to be given resources, you spend and you do not want to account for those resources, because it is not possible. There are many projects that have stopped---

The Temporary Speaker (Sen. Abdul Haji): Sen. Madzayo, please proceed.

The Senate Minority Leader (Sen. Madzayo): Asante, Bw. Spika wa Muda. Kwanza, nataka kujivunia hili Bunge la Seneti. Hii ni kwa sababu tuko na ripoti ambayo tumeitegemea. Kitu cha kwanza ni kwamba, ile kamati yetu ya CPAC imefanya kazi nzuri sana. Wameweza kuleta recommendations ya kwamba hatua itakachukuliwa, na

kwamba itaweza kuwa kama somo kwa wale ambao wamevunja sheria. Kitu muhimu ni kwamba mtu yeyote ambaye anataka kuwa gavana anajua kwamba kutakuwa na matumizi ya pesa. Na mtu yeyote ambaye anajua kabisa ni mambo ya pesa, ni lazima awe tayari kuulizwa maswali, na kuweza kujibu kuhusu matumishi ya zile pesa ambazo anatumia.

Kujipiga kifua na kuanza kusema ya kwamba hamtakuja Seneti haitasaidia. Lazima kuwe na maridhiano. Lakini mahali ambapo hapana maridhiano, ndiyo sababu hii ripoti ambayo imeletwa na mwenyekiti, ndugu yangu, Sen. Kajwang', pale, ninaweza kuunga mkono kwa dhiti ya kwamba imesema hawa ni lazima wachukuliwe hatua. Tunajua ya kwamba hii ripoti hivi sasa ni lazima ipelekwe---

(Loud consultations)

Bw. Spika wa Muda, pale juu kuna kelele ambazo zinanifikia mimi hapa. Na mimi nataka kusikizwa.

Nasema ya kwamba, hii ripoti inatakikana kupelekwa kwa jopo ambalo huchunguza ufinansi. Inatakikana kupelekwa katika yule mkuu wa Kitengo cha Jinai, DCI. Ripoti kama hii ni ya kusikitisha tukiona kwamba pesa zilizo katika serikali za kaunti zinatumiwa kiholela. Hii si sababu ya gavana kutumia pesa anavyotaka. Inatakikana gavana atumie hizi pesa kulingana na sheria ili watu wanaotengenezewa miradi wafaidike.

Sheria ni sheria. Mtu yeyote atakayepatikana na hatia ni lazima aadhibiwe. Pesa hizi si za watu binafsi kuweka katika mifuko yao, ni za wananchi. Hivi karibuni, watu wamegeuza hizi pesa zimekuwa zao binafsi kulingana na ripoti hii kutoka kwa Kamati ya Uchunguzi wa Hesabu za Kaunti. Ni jambo la kusikitisha kwamba kila mtu anaangalia na anaona kwamba hizi pesa zinatumiwa vibaya.

Ninaunga mkono ripoti hii kwamba yote waliyo andika yaweze kutekelezwa na ripotii hii iende mbele ili hatua ichukuliwe.

The Temporary Speaker (Sen. Abdul Haji): Honourable Senators, I call upon the Mover to reply.

(Loud consultations)

Sen. Omogeni: On a point of order, Mr. Temporary Speaker Sir. The main reason we are here, as elected Senators, is to do oversight of our counties. A few of us have spoken, but a number of us have not. If need be, we can extend the sitting of the House beyond 6.30 p.m. Allow us to speak to our people about what is in the audit reports from our respective counties. You cannot lock us out from commenting on these audit reports. Let us not do business cast in stone.

If need be, Majority Leader, we are willing to sit here up to 7.00 p.m., but you cannot lock us out. You have talked about Kericho. What about our counties?

The Senate Majority Leader (Sen. Cheruiyot): But the Motion was passed.

Sen. Omogeni: Even if it was passed, that is not right.

The Temporary Speaker (Sen. Abdul Haji): Sen. Sifuna, proceed.

Sen. Sifuna: Mr. Temporary Speaker, Sir, there was a suggestion by the Majority Leader that those of us who speak on this Motion should not speak on the next, but there is a difference in those two reports. The County Public Accounts Committee (CPAC) report tends to deal with a bit more than the County Public Investments and Special Funds Committee (CPISFC). Maybe let us increase the time for CPAC and reduce the time for CPISFC, which is okay.

(Sen. Oketch Gicheru spoke off record)

Even for you from Migori, you want to speak on the issues in the CPAC report as well.

(Sen. Osotsi spoke off record)

Majority Leader, the Deputy ODM leader, who is also the Chairperson of CPISFC, has accepted that we can reduce the time for debate because more of us will speak on this one and less on the other one. I think that is fair, Sen. Omogeni, through the Chair.

The Senate Majority Leader (Sen. Cheruiyot): Procedurally, how do we do that?

(Consultations)

The Temporary Speaker (Sen. Abdul Haji): Honourable Senators, we have taken seven minutes to deliberate on this matter. The ruling made by the Speaker was that we debate on this Motion for one hour with a time limitation of five minutes for each Senator.

Unfortunate as it is, several Members who have indicated on the dashboard that they wish to contribute on this Motion have not got the opportunity. I am sorry, but I have to stick to the Motion which was brought by the Majority Leader and seconded by the Minority side. Senators voted on it knowing very well what they were voting for.

As much as I would want to extend the time, I am bound to follow the procedure and I am sorry I will call upon the Mover to reply. The best I can do is to make sure that whoever has spoken on this Motion will not be given priority to speak on the next until the other Senators have contributed. I believe even in that contribution, Senators can still refer to this Motion and make whatever submission they wanted to make today.

That said, I call the Mover to reply.

Sen. M. Kajwang: Mr. Temporary Speaker, Sir, I beg to reply. As the Chairperson of the Committee, perhaps we owe this House an apology. Our reports came on the last day. Last year we brought our reports on the 27th of March. This last minute reporting was as a result of the truancy of the governors. Twenty-nine of them had to be summoned yesterday.

I encourage that as a matter of procedure, we ensure that in future, these reports are brought at least three days to the constitutional deadline, to allow every Member to speak to the Motion.

Mr. Temporary Speaker, Sir, pursuant to Standing Order No.66 (3), I also beg to request that we defer the putting of the question to later in the day or time appointed by the Speaker.

The Temporary Speaker (Sen. Abdul Haji): That Motion is deferred for voting to a later time today.

(Putting of question on the Motion deferred)

I call the Chairperson of the County Public Investments and Special Funds Committee (CPISFC) to table the Papers.

PAPERS LAID

Sen. Osotsi: Thank you, Mr. Temporary Speaker, Sir. I beg to lay the following Papers on the Table of the Senate today, Tuesday, 31st March, 2026-

REPORTS OF THE CPISFC (VOLUMES 2 AND 3) ON CONSIDERATION
OF AUDIT REPORTS OF VARIOUS COUNTY ENTITIES FOR
THE YEAR ENDED 30TH JUNE, 2025

Volumes 2 and 3 of the reports of the Select Committee on County Public Investments and Special Funds on the consideration of the Audit Reports of the various County Entities for the year ended 30th June, 2025.

Volume 2: Laid on the table of the Senate on 31st March, 2026 for the following County entities;

1. Kajiado County

- i) Oloolaiser Water and Sewarage Company Limited
- ii) Nol-Turesh Loitokiok Water and Sanitation Company Limited
- iii) Olkejuado Water and Sewarage Company Limited
- iv) Kajiado County Referral Hospital
- v) Imbirikani Level 4 Hospital
- vi) Ngong Level 4 Hospital
- vii) Kitengela Sub-County Hospital
- viii) Ongata Rongai Sub-County Hospital
- ix) Kajiado County Emergency Fund
- x) Kajiado County Alcoholic Drinks Control Fund
- xi) Kajiado County Climate Change Fund
- xii) Kajiado County Disability Mainstreaming Fund
- xiii) Kajiado County Education Bursary Grants and Scholarship Fund
- xiv) Kajiado County Youth and Women Enterprise Fund
- xv) Kajiado County Emergency Fund

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2. Kiambu County

- i) Gatundu Water and Sewerage Company
- ii) Githunguri Water and Sanitation Company
- iii) Karuri Water and Sanitation Company
- iv) Kiambu Water & Sanitation Company
- v) Limuru Water and Sewerage Company
- vi) Ruiru-Juja Water & Sewerage Company
- vii) Thika Water and Sewerage Company
- viii) Karuri Municipality
- ix) Kiambu Municipality
- x) Kikuyu Municipality
- xi) Limuru Municipality
- xii) Ruiru Municipality
- xiii) Thika Municipality
- xiv) Gatundu Level 5 Hospital
- xv) Igegania Sub-County Hospital
- xvi) Karuri Level 4 Hospital
- xvii) Kigumo Level 4 Hospital
- xviii) Kihara Sub County Hospital
- xix) Lari Hospital
- xx) Lusigetti Sub- County Hospital
- xxi) Nyathuna Level 4 Hospital
- xxii) Ruiru Sub-County Hospital
- xxiii) Tigoni Sub County Hospital
- xxiv) Wangige Sub County Hospital
- xxv) Kiambu County Referral Hospital
- xxvi) Thika Level 5 Hospital
- xxvii) Kiambu County Executive Emergency Fund
- xxviii) Kiambu County Alcoholic Drinks Control Fund
- xxix) Kiambu County Climate Change Fund,
- xxx) Kiambu County Executive Bursary Fund
- xxxii) Kiambu County Jiihue Fund

3. Homa Bay County

- i) Homa Bay County Water and Sanitation Company Ltd (Homawasco)
- ii) Municipality of Homa Bay
- iii) Municipality of Kendu Bay
- iv) Municipality of Mbita
- v) Municipality of Ndhiwa
- vi) Municipality of Oyugis
- vii) Homa Bay County Teaching and Referral Hospital
- viii) Kabondo Sub-County Hospital
- ix) Kandiege Sub-District Hospital
- x) Kendu Sub-District Hospital

- xi) Kisegi Sub-District Hospital
- xii) Magunga Level 4 Hospital
- xiii) Makongeni Level 4
- xiv) Malela Level 4 Hospital
- xv) Marindi Sub County Referral Hospital
- xvi) Ndhiwa Sub County Hospital
- xvii) Nyandiwa Level Iv Hospital
- xviii) Nyangiela Sub District
- xix) Ogongo Level 4 Hospital
- xx) Pala Level 4 Hospital
- xxi) Rachuonyo District Hospital
- xxii) Rangwe Sub-District Hospital
- xxiii) Sena Level 4 Hospital
- xxiv) Suba North Sub-County Hospital
- xxv) Suba Sub-County Hospital
- xxvi) Tom Mboya Memorial Level 4 Hospital
- xxvii) Homa Bay County Mortgage & Car Loan Executive Fund
- xxviii) Homa Bay County Alcoholic Drink Control Board
- xxix) Homa Bay County Bursary Fund

4. Migori County

- i) Migori Water and Sewerage Company
- ii) Awendo Municipality
- iii) Kehancha Municipality
- iv) Migori Municipality
- v) Rongo Municipality
- vi) Awendo Sub-County Hospital
- vii) Isebania Sub-District Hospital
- viii) Karungu Sub-County Hospital
- ix) Kegonga Sub County Hospital
- x) Macalder Sub-County Hospital
- xi) Migori County Referral Hospital
- xii) Muhuru Sub-County Hospital
- xiii) Ntimaru Sub County Hospital
- xiv) Nyamaraga Sub County Hospital
- xv) Othoro Sub County Hospital
- xvi) Oyani Sub County Hospital
- xvii) Rongo Sub County Hospital
- xviii) Uriri Sub County Hospital
- xix) Migori County Ward Development Fund
- xx) Migori County Executive Car Loan and Mortgage Fund
- xxi) Migori County Climate Change Fund
- xxii) Migori County Alcoholic Drinks Control Fund
- xxiii) Migori County Ward Development Fund.

5. Kisii County

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- i) Gusii Water and Sanitation Company Limited (Gwasco/Kwasco)
 - ii) Kisii Municipality
 - iii) Etago Sub-County Hospital
 - iv) Gesusu Sub-County Referral Hospital
 - v) Gucha Sub County Referral Hospital
 - vi) Ibacho Sub-County Hospital
 - vii) Ibeno Sub-County Referral Hospital
 - viii) Iranda Sub County Referral Hospital
 - ix) Kisii County Health Facilities Improvement Fund
 - x) Kisii Demonstration Farms Fund
 - xi) Kisii County Emergency Fund
 - xii) Kisii Mortgage & Car Loan (Executive) Fund
 - xiii) Kisii County Climate Change Fund
 - xiv) Kisii County Bursary Fund
 - xv) Kisii County Covid-19 Emergency Fund
 - xvi) Kisii County Veterinary Services Development
- 6. Machakos County**
- i) Mavoko Water and Sanitation Company Limited (Mavwasco)
 - ii) Machakos Municipal Water and Sewerage Company Limited (Macwasco)
 - iii) Mwala Water and Sanitation Company Limited
 - iv) Matungulu Water and Sewerage Company (Makawasco)
 - v) Kathiani Water and Sanitation Company Limited
 - vi) Yatta Water Services Company Limited (Yawasco)
 - vii) Mavoko Municipality
 - viii) Machakos Municipality
 - ix) Kangundo/Tala Municipality
 - x) Kalama Level 4 Level 4 Hospital
 - xi) Kangundo Sub-County Hospital Level 4 Hospital
 - xii) Kathiani Sub-County Hospital Level 4 Hospital
 - xiii) Kimiti Level 4 Hospital
 - xiv) Masinga Sub-County Hospital Level 4 Hospital
 - xv) Matuu District Hospital Level 4 Hospital
 - xvi) Mavoko Level 4 Hospital - Level 4 Hospital
 - xvii) Mutituni Level 4 Hospital - Level 4 Hospital
 - xviii) Mwala Sub-county Hospital - Level 4 Hospital
 - xix) Ndithini Level 4 Hospital - Level 4 Hospital
 - xx) Machakos County Referral Hospital - Level 5 Hospital
 - xxi) Machakos County Bursary Fund
 - xxii) Machakos County Emergency Fund
 - xxiii) Machakos County Executive and Chief Officers Car Loan and Mortgage Scheme
- 7. Baringo County**
- i) Kirandich Water and Sanitation Company Limited
 - ii) Eldama Ravine Water and Sewerage Company Limited (Erawasco)

- iii) Chemususu Water Company Limited
 - iv) Municipality of Kabarnet
 - v) Marigat Sub-County Level 4 Hospital
 - vi) Kabartonjo Level 4 Hospital
 - vii) Baringo County Referral Hospital
 - viii) Eldama Ravine Level 4 Hospital
 - ix) Chemolingot Level 4 Hospital
 - x) Baringo County Executive Car Loan Scheme Fund
 - xi) Baringo County Executive Mortgage Scheme Fund
 - xii) Baringo County Emergency Fund
 - xiii) Baringo Cooperative Development Fund
 - xiv) Baringo County Bursary and Scholarship Fund,
 - xv) Baringo County Climate Change Fund,
 - xvi) Baringo County Micro and Small Enterprises Fund And
 - xvii) Baringo County Community Conservation Fund
- 8. Isiolo County**
- i) Isiolo Municipality
 - ii) Isiolo County Referral Hospital
 - iii) Financing Locally-Led Climate Action Programme (Flloca)
 - iv) Isiolo County Education Bursary Fund
- 9. Busia County**
- i) Busia Water and Sewerage Services Company Limited
 - ii) Busia Municipality
 - iii) Malaba Municipality
 - iv) Alupe Sub County Hospital
 - v) Busia County Referral Hospital
 - vi) Teso North Sub County Hospital
 - vii) Nambale Sub County Hospital
 - viii) Busia Agricultural Development Fund
 - ix) Busia County Alcoholic Drinks Control Fund
 - x) Busia County Climate Change Fund
 - xi) Busia County Cooperative Enterprise Development Fund
 - xii) Busia County Public (Officers) Revolving Fund
- 10. Kakamega County**
- i) Kakamega County Water and Sewerage Company Limited
 - ii) Kakamega County Rural Water and Sewerage Company Limited
 - iii) Mumias Municipality
 - iv) Kakamega Municipality
 - v) Navakholo Sub- County Hospital
 - vi) Malava Sub- County Hospital
 - vii) Matungu Sub- County Hospital
 - viii) Butere County Hospital
 - ix) Kakamega County Referral Hospital
 - x) Manyala Sub- County Hospital

- xi) Kakamega County Climate Change Fund
- xii) Kakamega County Alcoholic Drinks Control Fund
- xiii) Kakamega County Emergency Fund
- xiv) Kakamega County Investment and Development Agency

11. Bungoma County

- i) Bungoma Water and Sewerage Company Limited.
- ii) Bungoma Municipality
- iii) Kimilili Municipality
- iv) Bungoma County Referral Hospital
- v) Bumula Sub-County hospital
- vi) Kimilili Sub-County Hospital
- vii) Mt. Elgon Sub-County Hospital
- viii) Bursary Fund
- ix) Climate Change Fund
- x) Disaster and Emergency Management Fund
- xi) Persons with Disabilities Empowerment Fund
- xii) Trade Development Loan Fund
- xiii) Youth and Women Empowerment Fund

12. Kitui County

- i) Kitui Water and Sanitation Company
- ii) Kiamberemwingi Water and Sanitation Company
- iii) Kitui County Referral Hospital
- iv) Mutomo Sub-County Hospital
- v) Mwingi Level 4 Hospital
- vi) Ikanga Sub-County Hospital
- vii) Tseikuru Sub-County Hospital
- viii) Kitui County Textile Center
- ix) Kitui County Empowerment Fund

13. Siaya County

- i) Sibbo Water and Sanitation Company Ltd
- ii) Bondo Municipality
- iii) Siaya Municipality
- iv) Ugunja Municipal Board
- v) Ambira Level 4 Hospital
- vi) Bondo Level 4 Hospital
- vii) Got Agulu Sub County Level Hospital
- viii) Siaya County Referral Hospital
- ix) Siaya County Bursary Fund
- x) Siaya County Climate Change Fund

14. Laikipia County

- i) Nyahururu Water and Sanitation Company Limited
- ii) Nanyuki Water and Sanitation Company
- iii) Municipality of Nanyuki

- iv) Municipality of Rumuruti
- v) Nanyuki Teaching and Referral Hospital
- vi) Doldol Level 4 Hospital
- vii) Rumuruti Sub-County Hospital
- viii) Nyahururu County Referral Hospital
- ix) Emergency Fund
- x) Bursary Fund
- xi) Assets Leasing Fund
- xii) Business Stimulus Fund
- xiii) Climate Change Fund - Flloca
- xiv) Laikipia County Cooperative Fund.
- xv) County Revenue Board
- xvi) County Development Authority

15. Turkana County

- i) Lodwar Water and Sanitation Company Limited
- ii) Kakuma Municipality
- iii) Lodwar Municipality
- iv) Lodwar County Referral Hospital
- v) Lokiatung Sub-County Level 4 Hospital
- vi) Lopiding Sub-County Level 4 Hospital
- vii) Turkana County Executive Car Loan and Mortgage Fund
- viii) Turkana County Climate Change Fund
- ix) Turkana County Co-Operative Development Enterprise Fund
- x) Turkana County Education Fund
- xi) Turkana County Emergency Fund

16. Narok County

- i) Narok Water and Sewerage Services Company Limited (Narwassco)
- ii) Kilgoris Municipality
- iii) Narok Municipality
- iv) Narok County Referral Hospital
- v) Maasai Mara Community Support Fund
- vi) Alcoholics Drinks Regulation and Control Fund
- vii) Bursary Management Fund

17. Uasin Gishu County

- i) Eldoret Water and Sanitation Company Limited (Eldowas)
- ii) Municipality of Eldoret (Now City of Eldoret)
- iii) Huruma Level 4 Hospital
- iv) Turbo Level 4 Hospital
- v) Uasin Gishu District Hospital
- vi) Mortgage and Car Loans Scheme Fund
- vii) Alcoholic Drinks Control Fund
- viii) Cooperative Enterprise Development Fund
- ix) Education Revolving Fund
- x) Bursary and Skills Development Support Fund

18. Nairobi County

- i) Nairobi City Water and Sewerage Company Limited
- ii) Bahati Level 4 Hospital
- iii) Mutuini Dagoretti Level 4 Hospital
- iv) Mama Margaret Uhuru Level 5 Hospital
- v) Mbagathi County Referral Hospital
- vi) Mama Lucy Kibaki Level 5 Hospital
- vii) Nairobi City County Alcoholic Drinks Control and Licensing Board

19. Meru County

- i) Meru Water and Sewerage Services Company (Mewass)
- ii) Meru County Rural Water and Sanitation Company (Mcwsc)
- iii) Meru Municipality
- iv) Maua Municipality
- v) Meru Teaching and Referral Hospital (Mtrh)
- vi) Miathene Sub-County Hospital
- vii) Nyambene Sub-County Hospital
- viii) Meru County Revenue Board (Mcrb)

20. Trans-Nzoia County

- i) Trans Nzoia Water and Sewerage Company Limited.
- ii) Kitale Municipality
- iii) Kitale County Referral Level 4 Hospital
- iv) Wamalwa Kijana Teaching and Referral Hospital
- v) Trans Nzoia County Climate Change Fund
- vi) Trans Nzoia County Nawiri Fund
- vii) Trans Nzoia County Youth and Women Development Fund
- viii) Trans Nzoia County Elimu Bursary Fund
- ix) Trans Nzoia County Executive Car Loan and Mortgage Scheme Fund

21. Nakuru County

- i) Nakuru Water and Sanitation Company Limited
- ii) Nakuru Rural Water and Sanitation Company Limited
- iii) Naivasha Water and Sanitation Company Limited
- iv) Gilgil Municipality
- v) Molo Municipality
- vi) Nakuru City
- vii) Naivasha Municipality
- viii) Nakuru County Referral and Teaching Hospital
- ix) Naivasha Sub-County Level 4 Hospital
- x) Gilgil Sub-County Level 4 Hospital
- xi) Nakuru County Bursary Fund
- xii) Nakuru County Climate Change Fund
- xiii) Nakuru County Emergency Fund

22. Kilifi County

- i) Kilifi Municipality
- ii) Malindi Municipality

- iii) Mariakani Municipality
- iv) Mtwapa Municipality
- v) Watamu Municipality
- vi) Kilifi County Climate Change Fund
- vii) Kilifi County Emergency Fund
- viii) Kilifi County Health Services Improvement Fund
- ix) Kilifi County Microfinance (Wezesha) Fund/board
- x) Kilifi County Ward Scholarship Fund
- xi) Bamba Sub-County Hospital
- xii) Gede Sub County Hospital
- xiii) Jibana Sub District Hospital
- xiv) Kilifi County Hospital
- xv) Malindi District Hospital
- xvi) Marafa Sub County Hospital
- xvii) Mariakani District Hospital
- xviii) Mtwapa Sub County Hospital
- xix) Rabai Sub County Hospital
- xx) Kilifi Mariakani Water and Sewerage Co.
- xxi) Malindi Water and Sewerage Co.
- xxii) Kilifi County Assembly Members Mortgage and Car Loan Scheme Fund
- xxiii) Kilifi County Car Loan and Mortgage Scheme Fund

23. Kericho County

- i) Kericho County Executive Staff Car Loan Fund
- ii) Kericho County Executive Staff Mortgage Fund
- iii) Kericho County Emergency Fund
- iv) Kericho County Executive
- v) Financing Locally Led Climate Change Action (FLLoCA) - Kericho
- vi) Kericho County Agricultural Development
- vii) Kericho County Alcoholic Drinks Fund
- viii) Kericho County Bursary Fund
- ix) Kericho County Enterprise Fund
- x) Forttenan Sub District Hospital
- xi) Kapkatet District Hospital
- xii) Kericho District Hospital
- xiii) Kipkelion Sub District Hospital
- xiv) Londiani District Hospital
- xv) Roret Sub-District Hospital
- xvi) Sigowet Sub-District Hospital
- xvii) Kericho Water and Sanitation Co. Ltd

24. Kisumu County

- i) Kisumu Water and Sanitation Company (KIWASCO)
- ii) City of Kisumu
- iii) Ahero County Hospital
- iv) Chulaimbo County Hospital

- v) Kisumu County Hospital
- vi) Kombewa County Referral Hospital
- vii) Lumumba Sub County Hospital
- viii) Migosi Sub County Hospital
- ix) Muhoroni County Hospital
- x) Nyakach County Hospital
- xi) Kisumu County Mortgage & Car Loan (Executive) Fund
- xii) Kisumu County Mortgage & Car Loan Assembly Fund
- xiii) Kisumu Lakefront Development Corporation
- xiv) Kisumu County Emergency Fund
- xv) Kisumu County Bursary Fund
- xvi) Kisumu County Climate Change Fund
- xvii) Kisumu County Covid-19 Emergency Response Fund Account
- xviii) Kisumu County Education Fund
- xix) Kisumu County Women, Youth and People with Disabilities Fund

25. Kwale County

- i) Kwale Water and Sewerage Company Limited
- ii) Diani Municipality
- iii) Lungalunga Municipality
- iv) Kwale Municipality
- v) Kinango Municipality
- vi) Kwale Sub-County Hospital
- vii) Msambweni County Referral Hospital
- viii) Lungalunga Sub-County Level 4 Hospital
- ix) Kinango Level 5 Hospital
- x) Kwale County Bursary and Scholarship Fund
- xi) Kwale County Emergency Fund
- xii) Kwale County Youth, Women and Person with Disabilities Revolving Fund
- xiii) Kwale County Trade Revolving Fund
- xiv) Kwale County Climate Change Fund

26. West Pokot County

- i) Kapenguria Water Company Limited
- ii) Kapenguria Municipality
- iii) Kapenguria Referral Hospital
- iv) Chepareria Sub-County Level 4 Hospital
- v) Kacheliba Sub-County Level 4 Hospital
- vi) Sigor Sub-County Level 4 Hospital
- vii) West Pokot County Cooperative Development Fund

27. Nandi County

- i) Kapsabet Nandi Water and Sanitation Company (KANAWASCO)
- ii) Kapsabet Municipality
- iii) Kapsabet County Referral Hospital
- iv) Nandi County Alcoholic Drinks Fund

- v) Nandi County Climate Change Fund
- vi) Nandi County Executive Education Fund
- vii) Nandi County Emergency Fund
- viii) Nandi County Facilities Improvement Fund

28. Bomet County

- i) Bomet Water and Sanitation Company Limited (BOMWASCO)
- ii) Bomet Municipality
- iii) Cheptalal Level 3b Hospital
- iv) Kapkoros Level 3a Hospital
- v) Longisa Level 4 Hospital
- vi) Ndanai Level 4 Hospital
- vii) Sigor Level 4 Sub-County Hospital
- viii) Bomet County Education Revolving Fund
- ix) Bomet County Bursary Fund
- x) Bomet County Climate Change Fund
- xi) Bomet County Executive Car and Mortgage Scheme Fund

29. Kirinyaga County

- i) Kirinyaga County Water and Sanitation Plc(KICOWASCO)
- ii) Rukanga Makutano Water and Sanitation Plc. (RUMAWASCO)
- iii) Kerugoya -Kutus Municipal
- iv) Sagana Sub - County Level 4 Hospital
- v) Kianyaga Sub County Level 4 Hospital
- vi) Kimbimbi Sub County Level 4 Hospital
- vii) Kirinyaga County Executive Emergency Fund
- viii) County Government of Kirinyaga Executive Mortgage Fund
- ix) Kirinyaga Executive Car Loan & Mortgage Fund
- x) Kirinyaga County Alcoholic Drinks Control Fund
- xi) Kirinyaga County Climate Change Fund
- xii) Kirinyaga County Executive Bursary Fund

30. Nyeri County

- i) Mathira Water and Sanitation Company Limited
- ii) Narumoru Water and Sanitation Company Limited
- iii) Nyeri Water and Sanitation Company Limited
- iv) Othaya-Mukurweini Water and Sanitation Company
- v) Tetu Water and Sanitation Company Limited
- vi) Nyeri Municipality
- vii) Karatina Subcounty Level 4 Hospital
- viii) Mt Kenya Subcounty Referral Hospital
- ix) Mukureini Sub County Hospital
- x) Nyeri County Referral Hospital
- xi) Othaya Sub County Hospital
- xii) Nyeri County Climate Change Fund
- xiii) Nyeri County Elimu Fund
- xiv)Nyeri County Enterprise Fund

xv) Nyeri County Health Services Fund

31. Taita-Taveta County

- i) Tavevo Water and Sewerage Company Limited
- ii) Special Municipality of Mwatate
- iii) Taveta Municipality
- iv) Voi Municipality
- v) Moi (Voi) County Referral Hospital
- vi) Wesu Sub-County Hospital
- vii) Taveta Sub-County Hospital
- viii) Mwatate Sub-County Hospital
- ix) Taita Taveta County Education Fund Board
- x) Taita Taveta County Car Loan and Mortgage Fund
- xi) Taita Taveta County Facilities Improvement Fund
- xii) Taita Taveta County Climate Change Fund
- xiii) Taita Taveta Investment and Development Corporation

32. Nyandarua County

- i) Nyandarua Water and Sanitation Company Limited
- ii) Olkalou Water and Sanitation Company Limited
- iii) Mairo-Inya Municipality
- iv) Engineer Municipality
- v) Olkalou Municipality
- vi) Engineer County Hospital
- vii) Jm Kariuki Memorial County Referral Hospital
- viii) Nyandarua County Bursary Fund
- ix) Nyandarua County Climate Change Fund
- x) Nyandarua County Executive (State and Public) Car Loan and Mortgage Scheme Fund
- xi) Nyandarua County Emergency Fund

33. Samburu County

- i) Samburu Water and Sanitation Company Limited (SAWASCO)
- ii) Maralal Municipality
- iii) Samburu County Teaching and Referral Hospital
- iv) Baragoi Sub-County Hospital
- v) Samburu County Executive Staff Mortgage Fund
- vi) Samburu County Bursaries Fund
- vii) Samburu County Climate Change Fund
- viii) Samburu County Conservancies Fund
- ix) Samburu County Persons Living with Disability Fund
- x) Samburu County Youth and Women Enterprise Development Fund

34. Garissa County

- i) Garissa Water and Sewerage Company Limited.
- ii) Garissa Municipality
- iii) Dadaab Municipality
- iv) Masalani Municipality

- v) Garissa County Level 5 Teaching and Referral Hospital
- vi) Ijara Sub-County Hospital
- vii) Modogashe Sub-County Hospital
- viii) Dadaab Sub-County Hospital
- ix) Garissa County Emergency Fund
- x) Garissa County Revolving Fund
- xi) Garissa Climate Change Fund
- xii) Garissa County Scholarship Fund

35. Elgeyo Marakwet County

- i) Iten Tambach Water and Sewerage Company Limited.
- ii) Cherang'any Marakwet Water and Sanitation Company Limited
- iii) Iten Tambach Unicity
- iv) Iten County Referral Hospital
- v) Tambach Sub-County Hospital
- vi) Elgeyo Marakwet County Assembly Catering Services Revolving Fund
- vii) Elgeyo Marakwet Alcoholic Drinks and Control Fund-Executive
- viii) Elgeyo Marakwet Car and Mortgage Revolving Fund-Executive
- ix) Elgeyo Marakwet County Climate Change Fund
- x) Elgeyo Marakwet Education Fund-Executive

VOLUME 3: REPORT ON SUMMARY OF KEY AUDIT FINDINGS IN THE
AUDITOR-GENERAL REPORTS FOR WATER COMPANIES,
MUNICIPALITIES, HOSPITALS AND SPECIAL FUNDS

Volume 3: Report of the Select Committee on County Public Investments and Special Funds containing the summary of key audit findings in the Auditor-General Reports for Water Companies, Municipalities, Hospitals and special funds for the financial year 2024/2025.

(Sen. Osotsi laid the documents on the Table)

[The Temporary Speaker (Sen. Abdul Haji) left the Chair]

[The Temporary Speaker (Sen. Mumma) in the Chair]

The Temporary Speaker (Sen. Mumma): Please, proceed to give Notice of the Motion.

NOTICES OF MOTIONS**ADOPTION OF CPISFC REPORTS ON CONSIDERATION OF AUDIT REPORTS OF
VARIOUS COUNTY ENTITIES FOR THE YEAR ENDED 30TH JUNE, 2025**

Sen. Osotsi: Madam Temporary Speaker, I beg to give Notice of the following Motion-

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 year ended 30th June, 2025, of the following-

**Volume 2: Laid on the table of the Senate on 31st March, 2026
for the following County entities;**

1. Kajiado County

- i) Oololaiser Water and Sewerage Company Limited
- ii) Nol-Turesh Loitokiok Water and Sanitation Company Limited
- iii) Olkejuado Water and Sewerage Company Limited
- iv) Kajiado County Referral Hospital
- v) Imbirikani Level 4 Hospital
- vi) Ngong Level 4 Hospital
- vii) Kitengela Sub-County Hospital
- viii) Ongata Rongai Sub-County Hospital
- ix) Kajiado County Emergency Fund
- x) Kajiado County Alcoholic Drinks Control Fund
- xi) Kajiado County Climate Change Fund
- xii) Kajiado County Disability Mainstreaming Fund
- xiii) Kajiado County Education Bursary Grants and Scholarship Fund
- xiv) Kajiado County Youth and Women Enterprise Fund
- xv) Kajiado County Emergency Fund

2. Kiambu County

- i) Gatundu Water and Sewerage Company
- ii) Githunguri Water and Sanitation Company
- iii) Karuri Water and Sanitation Company
- iv) Kiambu Water & Sanitation Company
- v) Limuru Water and Sewerage Company
- vi) Ruiru-Juja Water & Sewerage Company
- vii) Thika Water and Sewerage Company
- viii) Karuri Municipality
- ix) Kiambu Municipality
- x) Kikuyu Municipality
- xi) Limuru Municipality
- xii) Ruiru Municipality
- xiii) Thika Municipality
- xiv) Gatundu Level 5 Hospital
- xv) Igegania Sub-County Hospital

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- xvi) Karuri Level 4 Hospital
- xvii) Kigumo Level 4 Hospital
- xviii) Kihara Sub County Hospital
- xix) Lari Hospital
- xx) Lusigetti Sub- County Hospital
- xxi) Nyathuna Level 4 Hospital
- xxii) Ruiru Sub-County Hospital
- xxiii) Tigoni Sub County Hospital
- xxiv) Wangige Sub County Hospital
- xxv) Kiambu County Referral Hospital
- xxvi) Thika Level 5 Hospital
- xxvii) Kiambu County Executive Emergency Fund
- xxviii) Kiambu County Alcoholic Drinks Control Fund
- xxix) Kiambu County Climate Change Fund,
- xxx) Kiambu County Executive Bursary Fund
- xxxi) Kiambu County Fif Fund
- xxxii) Kiambu County Jiinue Fund

3. Homa Bay County

- i) Homa Bay County Water and Sanitation Company Ltd (Homawasco)
- ii) Municipality of Homa Bay
- iii) Municipality of Kendu Bay
- iv) Municipality of Mbita
- v) Municipality of Ndhiwa
- vi) Municipality of Oyugis
- vii) Homa Bay County Teaching and Referral Hospital
- viii) Kabondo Sub-County Hospital
- ix) Kandiege Sub-District Hospital
- x) Kendu Sub-District Hospital
- xi) Kisegi Sub-District Hospital
- xii) Magunga Level 4 Hospital
- xiii) Makongeni Level 4
- xiv) Malela Level 4 Hospital
- xv) Marindi Sub County Referral Hospital
- xvi) Ndhiwa Sub County Hospital
- xvii) Nyandiwa Level Iv Hospital
- xviii) Nyangiela Sub District
- xix) Ogongo Level 4 Hospital
- xx) Pala Level 4 Hospital
- xxi) Rachuonyo District Hospital
- xxii) Rangwe Sub-District Hospital
- xxiii) Sena Level 4 Hospital
- xxiv) Suba North Sub-County Hospital
- xxv) Suba Sub-County Hospital
- xxvi) Tom Mboya Memorial Level 4 Hospital

- xxvii) Homa Bay County Mortgage & Car Loan Executive Fund
- xxviii) Homa Bay County Alcoholic Drink Control Board
- xxix) Homa Bay County Bursary Fund

4. Migori County

- i) Migori Water and Sewerage Company
- ii) Awendo Municipality
- iii) Kehancha Municipality
- iv) Migori Municipality
- v) Rongo Municipality
- vi) Awendo Sub-County Hospital
- vii) Isebania Sub-District Hospital
- viii) Karungu Sub-County Hospital
- ix) Kegonga Sub County Hospital
- x) Macalder Sub-County Hospital
- xi) Migori County Referral Hospital
- xii) Muhuru Sub-County Hospital
- xiii) Ntimaru Sub County Hospital
- xiv) Nyamaraga Sub County Hospital
- xv) Othoro Sub County Hospital
- xvi) Oyani Sub County Hospital
- xvii) Rongo Sub County Hospital
- xviii) Uriri Sub County Hospital
- xix) Migori County Ward Development Fund
- xx) Migori County Executive Car Loan and Mortgage Fund
- xxi) Migori County Climate Change Fund
- xxii) Migori County Alcoholic Drinks Control Fund
- xxiii) Migori County Ward Development Fund.

5. Kisii County

- i) Gusii Water and Sanitation Company Limited (Gwasco/Kwasco)
- ii) Kisii Municipality
- iii) Etago Sub-County Hospital
- iv) Gesusu Sub-County Referral Hospital
- v) Gucha Sub County Referral Hospital
- vi) Ibacho Sub-County Hospital
- vii) Ibeno Sub-County Referral Hospital
- viii) Iranda Sub County Referral Hospital
- ix) Kisii County Health Facilities Improvement Fund
- x) Kisii Demonstration Farms Fund
- xi) Kisii County Emergency Fund
- xii) Kisii Mortgage & Car Loan (Executive) Fund
- xiii) Kisii County Climate Change Fund
- xiv) Kisii County Bursary Fund
- xv) Kisii County Covid-19 Emergency Fund
- xvi) Kisii County Veterinary Services Development

6. Machakos County

- i) Mavoko Water and Sanitation Company Limited (Mavwasco)
- ii) Machakos Municipal Water and Sewerage Company Limited (Macwasco)
- iii) Mwala Water and Sanitation Company Limited
- iv) Matungulu Water and Sewerage Company (Makawasco)
- v) Kathiani Water and Sanitation Company Limited
- vi) Yatta Water Services Company Limited (Yawasco)
- vii) Mavoko Municipality
- viii) Machakos Municipality
- ix) Kangundo/Tala Municipality
- x) Kalama Level 4 Level 4 Hospital
- xi) Kangundo Sub-County Hospital Level 4 Hospital
- xii) Kathiani Sub-County Hospital Level 4 Hospital
- xiii) Kimiti Level 4 Hospital
- xiv) Masinga Sub-County Hospital Level 4 Hospital
- xv) Matuu District Hospital Level 4 Hospital
- xvi) Mavoko Level 4 Hospital - Level 4 Hospital
- xvii) Mutituni Level 4 Hospital - Level 4 Hospital
- xviii) Mwala Sub-county Hospital - Level 4 Hospital
- xix) Ndithini Level 4 Hospital - Level 4 Hospital
- xx) Machakos County Referral Hospital - Level 5 Hospital
- xxi) Machakos County Bursary Fund
- xxii) Machakos County Emergency Fund
- xxiii) Machakos County Executive and Chief Officers Car Loan and Mortgage Scheme

7. Baringo County

- i) Kirandich Water and Sanitation Company Limited
- ii) Eldama Ravine Water and Sewerage Company Limited (Erawasco)
- iii) Chemususu Water Company Limited
- iv) Municipality of Kabarnet
- v) Marigat Sub-County Level 4 Hospital
- vi) Kabartonjo Level 4 Hospital
- vii) Baringo County Referral Hospital
- viii) Eldama Ravine Level 4 Hospital
- ix) Chemolingot Level 4 Hospital
- x) Baringo County Executive Car Loan Scheme Fund
- xi) Baringo County Executive Mortgage Scheme Fund
- xii) Baringo County Emergency Fund
- xiii) Baringo Cooperative Development Fund
- xiv) Baringo County Bursary and Scholarship Fund,
- xv) Baringo County Climate Change Fund,
- xvi) Baringo County Micro and Small Enterprises Fund And
- xvii) Baringo County Community Conservation Fund

8. Isiolo County

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- i) Isiolo Municipality
- ii) Isiolo County Referral Hospital
- iii) Financing Locally-Led Climate Action Programme (Flloca)
- iv) Isiolo County Education Bursary Fund

9. Busia County

- i) Busia Water and Sewerage Services Company Limited
- ii) Busia Municipality
- iii) Malaba Municipality
- iv) Alupe Sub County Hospital
- v) Busia County Referral Hospital
- vi) Teso North Sub County Hospital
- vii) Nambale Sub County Hospital
- viii) Busia Agricultural Development Fund
- ix) Busia County Alcoholic Drinks Control Fund
- x) Busia County Climate Change Fund
- xi) Busia County Cooperative Enterprise Development Fund
- xii) Busia County Public (Officers) Revolving Fund

10. Kakamega County

- i) Kakamega County Water and Sewerage Company Limited
- ii) Kakamega County Rural Water and Sewerage Company Limited
- iii) Mumias Municipality
- iv) Kakamega Municipality
- v) Navakholo Sub- County Hospital
- vi) Malava Sub- County Hospital
- vii) Matungu Sub- County Hospital
- viii) Butere County Hospital
- ix) Kakamega County Referral Hospital
- x) Manyala Sub- County Hospital
- xi) Kakamega County Climate Change Fund
- xii) Kakamega County Alcoholic Drinks Control Fund
- xiii) Kakamega County Emergency Fund
- xiv) Kakamega County Investment and Development Agency

11. Bungoma County

- i) Bungoma Water and Sewerage Company Limited.
- ii) Bungoma Municipality
- iii) Kimilili Municipality
- iv) Bungoma County Referral Hospital
- v) Bumula Sub-County hospital
- vi) Kimilili Sub-County Hospital
- vii) Mt. Elgon Sub-County Hospital
- viii) Bursary Fund
- ix) Climate Change Fund
- x) Disaster and Emergency Management Fund
- xi) Persons with Disabilities Empowerment Fund

- xii) Trade Development Loan Fund
- xiii) Youth and Women Empowerment Fund

12. Kitui County

- i) Kitui Water and Sanitation Company
- ii) Kiambere wingi Water and Sanitation Company
- iii) Kitui County Referral Hospital
- iv) Mutomo Sub-County Hospital
- v) Mwingi Level 4 Hospital
- vi) Ikanga Sub-County Hospital
- vii) Tseikuru Sub-County Hospital
- viii) Kitui County Textile Center
- ix) Kitui County Empowerment Fund

13. Siaya County

- i) Siboi Water and Sanitation Company Ltd
- ii) Bondo Municipality
- iii) Siaya Municipality
- iv) Ugunja Municipal Board
- v) Ambira Level 4 Hospital
- vi) Bondo Level 4 Hospital
- vii) Got Agulu Sub County Level Hospital
- viii) Siaya County Referral Hospital
- ix) Siaya County Bursary Fund
- x) Siaya County Climate Change Fund

14. Laikipia County

- i) Nyahururu Water and Sanitation Company Limited
- ii) Nanyuki Water and Sanitation Company
- iii) Municipality of Nanyuki
- iv) Municipality of Rumuruti
- v) Nanyuki Teaching and Referral Hospital
- vi) Doldol Level 4 Hospital
- vii) Rumuruti Sub-County Hospital
- viii) Nyahururu County Referral Hospital
- ix) Emergency Fund
- x) Bursary Fund
- xi) Assets Leasing Fund
- xii) Business Stimulus Fund
- xiii) Climate Change Fund - Flloca
- xiv) Laikipia County Cooperative Fund.
- xv) County Revenue Board
- xvi) County Development Authority

15. Turkana County

- i) Lodwar Water and Sanitation Company Limited
- ii) Kakuma Municipality
- iii) Lodwar Municipality

- iv) Lodwar County Referral Hospital
- v) Lokiatung Sub-County Level 4 Hospital
- vi) Lopiding Sub-County Level 4 Hospital
- vii) Turkana County Executive Car Loan and Mortgage Fund
- viii) Turkana County Climate Change Fund
- ix) Turkana County Co-Operative Development Enterprise Fund
- x) Turkana County Education Fund
- xi) Turkana County Emergency Fund

16. Narok County

- i) Narok Water and Sewerage Services Company Limited (Narwassco)
- ii) Kilgoris Municipality
- iii) Narok Municipality
- iv) Narok County Referral Hospital
- v) Maasai Mara Community Support Fund
- vi) Alcoholics Drinks Regulation and Control Fund
- vii) Bursary Management Fund

17. Uasin Gishu County

- i) Eldoret Water and Sanitation Company Limited (Eldowas)
- ii) Municipality of Eldoret (Now City of Eldoret)
- iii) Huruma Level 4 Hospital
- iv) Turbo Level 4 Hospital
- v) Uasin Gishu District Hospital
- vi) Mortgage and Car Loans Scheme Fund
- vii) Alcoholic Drinks Control Fund
- viii) Cooperative Enterprise Development Fund
- ix) Education Revolving Fund
- x) Bursary and Skills Development Support Fund

18. Nairobi County

- i) Nairobi City Water and Sewerage Company Limited
- ii) Bahati Level 4 Hospital
- iii) Mutuini Dagoretti Level 4 Hospital
- iv) Mama Margaret Uhuru Level 5 Hospital
- v) Mbagathi County Referral Hospital
- vi) Mama Lucy Kibaki Level 5 Hospital
- vii) Nairobi City County Alcoholic Drinks Control and Licensing Board

19. Meru County

- i) Meru Water and Sewerage Services Company (MEWASC)
- ii) Meru County Rural Water and Sanitation Company (MCWSC)
- iii) Meru Municipality
- iv) Maua Municipality
- v) Meru Teaching and Referral Hospital (MTRH)
- vi) Miathene Sub-County Hospital
- vii) Nyambene Sub-County Hospital
- viii) Meru County Revenue Board (MCRB)

20. Trans-Nzoia County

- i) Trans Nzoia Water and Sewerage Company Limited.
- ii) Kitale Municipality
- iii) Kitale County Referral Level 4 Hospital
- iv) Wamalwa Kijana Teaching and Referral Hospital
- v) Trans Nzoia County Climate Change Fund
- vi) Trans Nzoia County Nawiri Fund
- vii) Trans Nzoia County Youth and Women Development Fund
- viii) Trans Nzoia County Elimu Bursary Fund
- ix) Trans Nzoia County Executive Car Loan and Mortgage Scheme Fund

21. Nakuru County

- i) Nakuru Water and Sanitation Company Limited
- ii) Nakuru Rural Water and Sanitation Company Limited
- iii) Naivasha Water and Sanitation Company Limited
- iv) Gilgil Municipality
- v) Molo Municipality
- vi) Nakuru City
- vii) Naivasha Municipality
- viii) Nakuru County Referral and Teaching Hospital
- ix) Naivasha Sub-County Level 4 Hospital
- x) Gilgil Sub-County Level 4 Hospital
- xi) Nakuru County Bursary Fund
- xii) Nakuru County Climate Change Fund
- xiii) Nakuru County Emergency Fund

22. Kilifi County

- i) Kilifi Municipality
- ii) Malindi Municipality
- iii) Mariakani Municipality
- iv) Mtwapa Municipality
- v) Watamu Municipality
- vi) Kilifi County Climate Change Fund
- vii) Kilifi County Emergency Fund
- viii) Kilifi County Health Services Improvement Fund
- ix) Kilifi County Microfinance (Wezesha) Fund/board
- x) Kilifi County Ward Scholarship Fund
- xi) Bamba Sub-County Hospital
- xii) Gede Sub County Hospital
- xiii) Jibana Sub District Hospital
- xiv) Kilifi County Hospital
- xv) Malindi District Hospital
- xvi) Marafa Sub County Hospital
- xvii) Mariakani District Hospital
- xviii) Mtwapa Sub County Hospital
- xix) Rabai Sub County Hospital

- xx) Kilifi Mariakani Water and Sewerage Co.
- xxi) Malindi Water and Sewerage Co.
- xxii) Kilifi County Assembly Members Mortgage and Car Loan Scheme Fund
- xxiii) Kilifi County Car Loan and Mortgage Scheme Fund

23. Kericho County

- i) Kericho County Executive Staff Car Loan Fund
- ii) Kericho County Executive Staff Mortgage Fund
- iii) Kericho County Emergency Fund
- iv) Kericho County Executive
- v) Financing Locally Led Climate Change Action (FLLoCA) - Kericho
- vi) Kericho County Agricultural Development
- vii) Kericho County Alcoholic Drinks Fund
- viii) Kericho County Bursary Fund
- ix) Kericho County Enterprise Fund
- x) Forttenan Sub District Hospital
- xi) Kapkatet District Hospital
- xii) Kericho District Hospital
- xiii) Kipkelion Sub District Hospital
- xiv) Londiani District Hospital
- xv) Roret Sub-District Hospital
- xvi) Sigowet Sub-District Hospital
- xvii) Kericho Water and Sanitation Co. Ltd

24. Kisumu County

- i) Kisumu Water and Sanitation Company (KIWASCO)
- ii) City of Kisumu
- iii) Ahero County Hospital
- iv) Chulaimbo County Hospital
- v) Kisumu County Hospital
- vi) Kombewa County Referral Hospital
- vii) Lumumba Sub County Hospital
- viii) Migosi Sub County Hospital
- ix) Muhoroni County Hospital
- x) Nyakach County Hospital
- xi) Kisumu County Mortgage & Car Loan (Executive) Fund
- xii) Kisumu County Mortgage & Car Loan Assembly Fund
- xiii) Kisumu Lakefront Development Corporation
- xiv) Kisumu County Emergency Fund
- xv) Kisumu County Bursary Fund
- xvi) Kisumu County Climate Change Fund
- xvii) Kisumu County Covid-19 Emergency Response Fund Account
- xviii) Kisumu County Education Fund
- xix) Kisumu County Women, Youth and People with Disabilities Fund

25. Kwale County

- i) Kwale Water and Sewerage Company Limited
- ii) Diani Municipality
- iii) Lungalunga Municipality
- iv) Kwale Municipality
- v) Kinango Municipality
- vi) Kwale Sub-County Hospital
- vii) Msambweni County Referral Hospital
- viii) Lungalunga Sub-County Level 4 Hospital
- ix) Kinango Level 5 Hospital
- x) Kwale County Bursary and Scholarship Fund
- xi) Kwale County Emergency Fund
- xii) Kwale County Youth, Women and Person with Disabilities Revolving Fund
- xiii) Kwale County Trade Revolving Fund
- xiv) Kwale County Climate Change Fund

26. West Pokot County

- i) Kapenguria Water Company Limited
- ii) Kapenguria Municipality
- iii) Kapenguria Referral Hospital
- iv) Chepareria Sub-County Level 4 Hospital
- v) Kacheliba Sub-County Level 4 Hospital
- vi) Sigor Sub-County Level 4 Hospital
- vii) West Pokot County Cooperative Development Fund

27. Nandi County

- i) Kapsabet Nandi Water and Sanitation Company (KANAWASCO)
- ii) Kapsabet Municipality
- iii) Kapsabet County Referral Hospital
- iv) Nandi County Alcoholic Drinks Fund
- v) Nandi County Climate Change Fund
- vi) Nandi County Executive Education Fund
- vii) Nandi County Emergency Fund
- viii) Nandi County Facilities Improvement Fund

28. Bomet County

- i) Bomet Water and Sanitation Company Limited (BOMWASCO)
- ii) Bomet Municipality
- iii) Cheptalal Level 3b Hospital
- iv) Kapkoros Level 3a Hospital
- v) Longisa Level 4 Hospital
- vi) Ndanai Level 4 Hospital
- vii) Sigor Level 4 Sub-County Hospital
- viii) Bomet County Education Revolving Fund
- ix) Bomet County Bursary Fund
- x) Bomet County Climate Change Fund

- xi) Bomet County Executive Car and Mortgage Scheme Fund

29. Kirinyaga County

- i) Kirinyaga County Water and Sanitation Plc(KICOWASCO)
- ii) Rukanga Makutano Water and Sanitation Plc. (RUMAWASCO)
- iii) Kerugoya -Kutus Municipal
- iv) Sagana Sub - County Level 4 Hospital
- v) Kianyaga Sub County Level 4 Hospital
- vi) Kimbimbi Sub County Level 4 Hospital
- vii) Kirinyaga County Executive Emergency Fund
- viii) County Government of Kirinyaga Executive Mortgage Fund
- ix) Kirinyaga Executive Car Loan & Mortgage Fund
- x) Kirinyaga County Alcoholic Drinks Control Fund
- xi) Kirinyaga County Climate Change Fund
- xii) Kirinyaga County Executive Bursary Fund

30. Nyeri County

- i) Mathira Water and Sanitation Company Limited
- ii) Narumoru Water and Sanitation Company Limited
- iii) Nyeri Water and Sanitation Company Limited
- iv) Othaya-Mukurweini Water and Sanitation Company
- v) Tetu Water and Sanitation Company Limited
- vi) Nyeri Municipality
- vii) Karatina Subcounty Level 4 Hospital
- viii) Mt Kenya Subcounty Referral Hospital
- ix) Mukureini Sub County Hospital
- x) Nyeri County Referral Hospital
- xi) Othaya Sub County Hospital
- xii) Nyeri County Climate Change Fund
- xiii) Nyeri County Elimu Fund
- xiv) Nyeri County Enterprise Fund
- xv) Nyeri County Health Services Fund

31. Taita-Taveta County

- i) Tavevo Water and Sewerage Company Limited
- ii) Special Municipality of Mwatate
- iii) Taveta Municipality
- iv) Voi Municipality
- v) Moi (Voi) County Referral Hospital
- vi) Wesu Sub-County Hospital
- vii) Taveta Sub-County Hospital
- viii) Mwatate Sub-County Hospital
- ix) Taita Taveta County Education Fund Board
- x) Taita Taveta County Car Loan and Mortgage Fund
- xi) Taita Taveta County Facilities Improvement Fund
- xii) Taita Taveta County Climate Change Fund
- xiii) Taita Taveta Investment and Development Corporation

32. Nyandarua County

- i) Nyandarua Water and Sanitation Company Limited
- ii) Ol Kalou Water and Sanitation Company Limited
- iii) Mairo-Inya Municipality
- iv) Engineer Municipality
- v) Ol Kalou Municipality
- vi) Engineer County Hospital
- vii) JM Kariuki Memorial County Referral Hospital
- viii) Nyandarua County Bursary Fund
- ix) Nyandarua County Climate Change Fund
- x) Nyandarua County Executive (State and Public) Car Loan and Mortgage Scheme Fund
- xi) Nyandarua County Emergency Fund

33. Samburu County

- i) Samburu Water and Sanitation Company Limited (SAWASCO)
- ii) Maralal Municipality
- iii) Samburu County Teaching and Referral Hospital
- iv) Baragoi Sub-County Hospital
- v) Samburu County Executive Staff Mortgage Fund
- vi) Samburu County Bursaries Fund
- vii) Samburu County Climate Change Fund
- viii) Samburu County Conservancies Fund
- ix) Samburu County Persons Living with Disability Fund
- x) Samburu County Youth and Women Enterprise Development Fund

34. Garissa County

- i) Garissa Water and Sewerage Company Limited.
- ii) Garissa Municipality
- iii) Dadaab Municipality
- iv) Masalani Municipality
- v) Garissa County Level 5 Teaching and Referral Hospital
- vi) Ijara Sub-County Hospital
- vii) Modogashe Sub-County Hospital
- viii) Dadaab Sub-County Hospital
- ix) Garissa County Emergency Fund
- x) Garissa County Revolving Fund
- xi) Garissa Climate Change Fund
- xii) Garissa County Scholarship Fund

35. Elgeyo Marakwet County

- i) Iten Tambach Water and Sewerage Company Limited.
- ii) Cherang'any Marakwet Water and Sanitation Company Limited
- iii) Iten Tambach Municipality
- iv) Iten County Referral Hospital
- v) Tambach Sub-County Hospital
- vi) Elgeyo Marakwet County Assembly Catering Services Revolving Fund

- vii) Elgeyo Marakwet Alcoholic Drinks and Control Fund-Executive
- viii) Elgeyo Marakwet Car and Mortgage Revolving Fund-Executive
- ix) Elgeyo Marakwet County Climate Change Fund
- x) Elgeyo Marakwet Education Fund-Executive

VOLUME 3: REPORT ON SUMMARY OF KEY AUDIT FINDINGS IN THE
AUDITOR-GENERAL REPORTS FOR WATER COMPANIES,
MUNICIPALITIES, HOSPITALS AND SPECIAL FUNDS

Volume 3: Report of the Select Committee on County Public Investments and Special Funds containing the summary of key audit findings in the Auditor-General Reports for Water Companies, Municipalities, Hospitals and special funds for the financial year 2024/2025 laid on the Table of the House on Tuesday, 31st March, 2026.

I thank you.

The Temporary Speaker (Sen. Mumma): Next Order.

MOTION

ADOPTION OF CPISFC REPORTS ON CONSIDERATION OF AUDIT REPORTS OF
VARIOUS COUNTY ENTITIES FOR THE YEAR ENDED 30TH JUNE, 2025

Sen. Osotsi: Madam Temporary Speaker, I beg to move the following Motion-
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 year ended 30th June, 2025, of the following –

**Volume 1: Laid on the table of the Senate on 26th March, 2026
for the following County entities**

1. Wajir County -

- i) Wajir Water and Sewerage Company Limited.
- ii) Wajir Municipality.
- iii) Wajir County Level 4 Referral Hospital.
- iv) Wajir County Disaster Management Fund.
- v) Wajir County Climate Fund.
- vi) Wajir County Bursary Fund

2. Tana River -

- i) Tana River Water and Sanitation Company Limited
- ii) Hola Municipality
- iii) Tana River County Climate Change Fund
- iv) Tana River County Disaster Risk Management Fund
- v) Tana River County Ward Bursary Fund

3. Mombasa County -

- i) Mombasa Water Supply and Sanitation Company
- ii) Likoni Sub-County Level 4 Hospital

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- iii) Tudor Sub-County Level 4 Hospital
- iv) Mrima Sub-County Level 4 Hospital
- v) Portreitz Sub-County Level 4 Hospital
- vi) Coast General Teaching & Referral Hospital
- vii) Mombasa Alcohol Drinks Control Fund
- viii) Mombasa County Elimu Scheme

4. Embu County

- i) Ngandori Water and Sanitation Company
- ii) Nyagaka Water and Sanitation
- iii) Embe Water and Sanitation Company Limited
- iv) Embu Water and Sanitation Company
- v) Embu Municipality
- vi) Embu Level 5 Hospital
- vii) Mbeere Sub County Hospital
- viii) Runyenjes Sub County Hospital
- ix) Ishiara Sub County Hospital
- x) Embu County Education Support Fund
- xi) Embu County Climate Change Fund
- xii) Embu County Executive Car & Mortgage Fund
- xiii) Embu County Government Emergency Fund

5. Mandera County

- i) Mandera Water and Sewerage Company (MANDWASCO)
- ii) Elwak Water and Sanitation Company
- iii) Elwak Municipality
- iv) Mandera Municipality
- v) Banisa Sub-County Hospital
- vi) Kotulo Sub-County Referral Hospital
- vii) Lafey Sub-County Hospital
- viii) Mandera Central Sub- County Hospital
- ix) Mandera County Referral Hospital
- x) Mandera North Sub- County Hospital
- xi) Mandera West Sub-County Hospital
- xii) Mandera County Climate Change Fund
- xiii) Mandera County Education Bursary Fund

6. Marsabit County

- i) Marsabit Water and Sewerage Company Limited (MARWASCO)
- ii) Marsabit Municipality
- iii) Marsabit County Referral Hospital
- iv) Marsabit County Executive Car Loan Fund
- v) Marsabit County Executive Mortgage Fund
- vi) Marsabit County Emergency Fund
- vii) Marsabit County Climate Change Fund
- viii) Marsabit County Education Fund

7. Murang'a County

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Gatamathi Water and Sanitation Company
 Gatanga Water and Sanitation Plc
 Kahuti (Murang'a West) Water and Sanitation Company Limited
 Murang'a South Water and Sanitation Company (MUSWASCO)
 Murang'a Water and Sanitation Company (MUWASCO) Limited
 Kangari Municipality
 Kenol Municipality
 Murang'a Municipality
 Kandara Sub-County Hospital
 Kigumo Level 4 Hospital
 Maragua Sub- County Level 4 Hospital
 Murang'a Level 5 Hospital
 Murang'a County Government Education and Scholarship Fund
 Murang'a County Agricultural Farm Inputs Subsidy & Incentive
 Fund (Afis Fund)
 Murang'a County Climate Change Fund
 Murang'a County Youth Fund

8. Tharaka Nithi County -

- i) Nithi Water and Sanitation Company Limited
- ii) Chuka Municipality
- iii) Kathwana Municipality
- iv) Chuka Referral Hospital
- v) Magutuni Sub County Hospital
- vi) Marimanti Level 4 Hospital
- vii) Tharaka Nithi County Bursary Development Fund
- viii) Tharaka Nithi County Climate Change Fund
- ix) Tharaka Nithi County Emergency Fund
- x) Tharaka Nithi County Executive Staff Mortgage and Loan Scheme Fund
- xi) Tharaka Nithi County Youth Empowerment Fund

9. Nyamira County -

- i) Nyamira Municipality
- ii) Esani Level 4 Hospital
- iii) Manga Level 4 Hospital
- iv) Masaba Level 4 Sub-County Hospital
- v) Nyamira County Referral Hospital
- vi) Nyamira County Education Support Fund
- vii) Nyamira County Emergency Fund
- viii) Nyamira County Mortgage & Car Loan (Executive) Fund
- ix) Nyamira County Climate Change Fund

10. Vihiga County -

- i) Amatsi Water Services Company Limited
- ii) Vihiga Municipality
- iii) Vihiga County Referral Hospital
- iv) Vihiga County Climate Change Fund

v) Vihiga County Education Fund

11. Lamu County -

- i) Lamu Water and Sewerage Company Limited.
- ii) Lamu Municipality
- iii) Lamu County Referral Hospital
- iv) Faza Sub-County Hospital
- v) Mpeketoni Sub-County Hospital
- vi) Lamu County Bursary and Scholarship Fund
- vii) Lamu County Climate Change Fund
- viii) Lamu County Emergency Fund
- ix) Lamu County Executive Staff Housing Fund.

12. Makueni County -

- i) Kibwezi Makindu Water and Sanitation Company Limited
- ii) Mbooni Water and Sanitation Company Limited
- iii) Wote Water and Sewerage Company Limited
- iv) Emali Sultan Hamud Municipality
- v) Wote Municipality
- vi) Kibwezi Subcounty Hospital
- vii) Makindu Subcounty Level 4 Hospital
- viii) Makueni County Referral Hospital
- ix) Mbooni Subcounty Level 4 Hospital
- x) Sultan Hamud Subcounty Level 4 Hospital
- xi) Makueni County Emergency Fund
- xii) Makueni County Executive
- xiii) Makueni County Climate Change Fund
- xiv) Makueni County Youth, Men, Persons with Disabilities and Table-
- xv) Banking Groups Empowerment Fund
- xvi) Makueni County Fruit Development & Marketing Authority
- xvii) Makueni County Sand Conservation and Utilization Authority.

Volume 2: Laid on the table of the Senate on 31st March, 2026

for the following County entities;

13. Kajiado County

- i) Oloolaiser Water and Sewerage Company Limited
- ii) Nol-Turesh Loitokiok Water and Sanitation Company Limited
- iii) Olkejuado Water and Sewerage Company Limited
- iv) Kajiado County Referral Hospital
- v) Imbirikani Level 4 Hospital
- vi) Ngong Level 4 Hospital
- vii) Kitengela Sub-County Hospital
- viii) Ongata Rongai Sub-County Hospital
- ix) Kajiado County Emergency Fund
- x) Kajiado County Alcoholic Drinks Control Fund
- xi) Kajiado County Climate Change Fund
- xii) Kajiado County Disability Mainstreaming Fund

- xiii) Kajiado County Education Bursary Grants and Scholarship Fund
- xiv) Kajiado County Youth and Women Enterprise Fund
- xv) Kajiado County Emergency Fund

14. Kiambu County

- i) Gatundu Water and Sewerage Company
- ii) Githunguri Water and Sanitation Company
- iii) Karuri Water and Sanitation Company
- iv) Kiambu Water & Sanitation Company
- v) Limuru Water and Sewerage Company
- vi) Ruiru-Juja Water & Sewerage Company
- vii) Thika Water and Sewerage Company
- viii) Karuri Municipality
- ix) Kiambu Municipality
- x) Kikuyu Municipality
- xi) Limuru Municipality
- xii) Ruiru Municipality
- xiii) Thika Municipality
- xiv) Gatundu Level 5 Hospital
- xv) Igegania Sub-County Hospital
- xvi) Karuri Level 4 Hospital
- xvii) Kigumo Level 4 Hospital
- xviii) Kihara Sub County Hospital
- xix) Lari Hospital
- xx) Lusigetti Sub- County Hospital
- xxi) Nyathuna Level 4 Hospital
- xxii) Ruiru Sub-County Hospital
- xxiii) Tigoni Sub County Hospital
- xxiv) Wangige Sub County Hospital
- xxv) Kiambu County Referral Hospital
- xxvi) Thika Level 5 Hospital
- xxvii) Kiambu County Executive Emergency Fund
- xxviii) Kiambu County Alcoholic Drinks Control Fund
- xxix) Kiambu County Climate Change Fund,
- xxx) Kiambu County Executive Bursary Fund
- xxxii) Kiambu County Jiiue Fund

15. Homa Bay County

- i) Homa Bay County Water and Sanitation Company Ltd (Homawasco)
- ii) Municipality of Homa Bay
- iii) Municipality of Kendu Bay
- iv) Municipality of Mbita
- v) Municipality of Ndhiwa
- vi) Municipality of Oyugis
- vii) Homa Bay County Teaching and Referral Hospital

- viii) Kabondo Sub-County Hospital
- ix) Kandiege Sub-District Hospital
- x) Kendu Sub-District Hospital
- xi) Kisegei Sub-District Hospital
- xii) Magunga Level 4 Hospital
- xiii) Makongeni Level 4
- xiv) Malela Level 4 Hospital
- xv) Marindi Sub County Referral Hospital
- xvi) Ndhiwa Sub County Hospital
- xvii) Nyandiwa Level Iv Hospital
- xviii) Nyangiela Sub District
- xix) Ogongo Level 4 Hospital
- xx) Pala Level 4 Hospital
- xxi) Rachuonyo District Hospital
- xxii) Rangwe Sub-District Hospital
- xxiii) Sena Level 4 Hospital
- xxiv) Suba North Sub-County Hospital
- xxv) Suba Sub-County Hospital
- xxvi) Tom Mboya Memorial Level 4 Hospital
- xxvii) Homa Bay County Mortgage & Car Loan Executive Fund
- xxviii) Homa Bay County Alcoholic Drink Control Board
- xxix) Homa Bay County Bursary Fund

16. Migori County

- i) Migori Water and Sewerage Company
- ii) Awendo Municipality
- iii) Kehancha Municipality
- iv) Migori Municipality
- v) Rongo Municipality
- vi) Awendo Sub-County Hospital
- vii) Isibania Sub-District Hospital
- viii) Karungu Sub-County Hospital
- ix) Kegonga Sub County Hospital
- x) Macalder Sub-County Hospital
- xi) Migori County Referral Hospital
- xii) Muhuru Sub-County Hospital
- xiii) Ntimaru Sub County Hospital
- xiv) Nyamaraga Sub County Hospital
- xv) Othoro Sub County Hospital
- xvi) Oyani Sub County Hospital
- xvii) Rongo Sub County Hospital
- xviii) Uriri Sub County Hospital
- xix) Migori County Ward Development Fund
- xx) Migori County Executive Car Loan and Mortgage Fund
- xxi) Migori County Climate Change Fund

- xxii) Migori County Alcoholic Drinks Control Fund
- xxiii) Migori County Ward Development Fund.

17. Kisii County

- i) Gusii Water and Sanitation Company Limited (Gwasco/Kwasco)
- ii) Kisii Municipality
- iii) Etago Sub-County Hospital
- iv) Gesusu Sub-County Referral Hospital
- v) Gucha Sub County Referral Hospital
- vi) Ibacho Sub-County Hospital
- vii) Ibeno Sub-County Referral Hospital
- viii) Iranda Sub County Referral Hospital
- ix) Kisii County Health Facilities Improvement Fund
- x) Kisii Demonstration Farms Fund
- xi) Kisii County Emergency Fund
- xii) Kisii Mortgage & Car Loan (Executive) Fund
- xiii) Kisii County Climate Change Fund
- xiv) Kisii County Bursary Fund
- xv) Kisii County Covid-19 Emergency Fund
- xvi) Kisii County Veterinary Services Development

18. Machakos County

- i) Mavoko Water and Sanitation Company Limited (Mavwasco)
- ii) Machakos Municipal Water and Sewerage Company Limited (Macwasco)
- iii) Mwala Water and Sanitation Company Limited
- iv) Matungulu Water and Sewerage Company (Makawasco)
- v) Kathiani Water and Sanitation Company Limited
- vi) Yatta Water Services Company Limited (Yawasco)
- vii) Mavoko Municipality
- viii) Machakos Municipality
- ix) Kangundo/Tala Municipality
- x) Kalama Level 4 Level 4 Hospital
- xi) Kangundo Sub-County Hospital Level 4 Hospital
- xii) Kathiani Sub-County Hospital Level 4 Hospital
- xiii) Kimiti Level 4 Hospital
- xiv) Masinga Sub-County Hospital Level 4 Hospital
- xv) Matuu District Hospital Level 4 Hospital
- xvi) Mavoko Level 4 Hospital - Level 4 Hospital
- xvii) Mutituni Level 4 Hospital - Level 4 Hospital
- xviii) Mwala Subcounty Hospital - Level 4 Hospital
- xix) Ndithini Level 4 Hospital - Level 4 Hospital
- xx) Machakos County Referral Hospital - Level 5 Hospital
- xxi) Machakos County Bursary Fund
- xxii) Machakos County Emergency Fund
- xxiii) Machakos County Executive and Chief Officers Car Loan and Mortgage Scheme

19. Baringo County

- i) Kirandich Water and Sanitation Company Limited
- ii) Eldama Ravine Water and Sewerage Company Limited (Erawasco)
- iii) Chemususu Water Company Limited
- iv) Municipality of Kabarnet
- v) Marigat Sub-County Level 4 Hospital
- vi) Kabartonjo Level 4 Hospital
- vii) Baringo County Referral Hospital
- viii) Eldama Ravine Level 4 Hospital
- ix) Chemolingot Level 4 Hospital
- x) Baringo County Executive Car Loan Scheme Fund
- xi) Baringo County Executive Mortgage Scheme Fund
- xii) Baringo County Emergency Fund
- xiii) Baringo Cooperative Development Fund
- xiv) Baringo County Bursary and Scholarship Fund,
- xv) Baringo County Climate Change Fund,
- xvi) Baringo County Micro and Small Enterprises Fund And
- xvii) Baringo County Community Conservation Fund

20. Isiolo County

- i) Isiolo Municipality
- ii) Isiolo County Referral Hospital
- iii) Financing Locally-Led Climate Action Programme (Flloca)
- iv) Isiolo County Education Bursary Fund

21. Busia County

- i) Busia Water and Sewerage Services Company Limited
- ii) Busia Municipality
- iii) Malaba Municipality
- iv) Alupe Sub County Hospital
- v) Busia County Referral Hospital
- vi) Teso North Sub County Hospital
- vii) Nambale Sub County Hospital
- viii) Busia Agricultural Development Fund
- ix) Busia County Alcoholic Drinks Control Fund
- x) Busia County Climate Change Fund
- xi) Busia County Cooperative Enterprise Development Fund
- xii) Busia County Public (Officers) Revolving Fund

22. Kakamega County

- i) Kakamega County Water and Sewerage Company Limited
- ii) Kakamega County Rural Water and Sewerage Company Limited
- iii) Mumias Municipality
- iv) Kakamega Municipality
- v) Navakholo Sub- County Hospital
- vi) Malava Sub- County Hospital
- vii) Matungu Sub- County Hospital

- viii) Butere County Hospital
- ix) Kakamega County Referral Hospital
- x) Manyala Sub- County Hospital
- xi) Kakamega County Climate Change Fund
- xii) Kakamega County Alcoholic Drinks Control Fund
- xiii) Kakamega County Emergency Fund
- xiv) Kakamega County Investment and Development Agency

23. Bungoma County

- i) Bungoma Water and Sewerage Company Limited.
- ii) Bungoma Municipality
- iii) Kimilili Municipality
- iv) Bungoma County Referral Hospital
- v) Bumula Sub-County hospital
- vi) Kimilili Sub-County Hospital
- vii) Mt. Elgon Sub-County Hospital
- viii) Bursary Fund
- ix) Climate Change Fund
- x) Disaster and Emergency Management Fund
- xi) Persons with Disabilities Empowerment Fund
- xii) Trade Development Loan Fund
- xiii) Youth and Women Empowerment Fund

24. Kitui County

- i) Kitui Water and Sanitation Company
- ii) Kiambemwingi Water and Sanitation Company
- iii) Kitui County Referral Hospital
- iv) Mutomo Sub-County Hospital
- v) Mwingi Level 4 Hospital
- vi) Ikanga Sub-County Hospital
- vii) Tseikuru Sub-County Hospital
- viii) Kitui County Textile Center
- ix) Kitui County Empowerment Fund

25. Siaya County

- i) Siboi Water and Sanitation Company Ltd
- ii) Bondo Municipality
- iii) Siaya Municipality
- iv) Ugunja Municipal Board
- v) Ambira Level 4 Hospital
- vi) Bondo Level 4 Hospital
- vii) Got Agulu Sub County Level Hospital
- viii) Siaya County Referral Hospital
- ix) Siaya County Bursary Fund
- x) Siaya County Climate Change Fund

26. Laikipia County

- i) Nyahururu Water and Sanitation Company Limited

- ii) Nanyuki Water and Sanitation Company
- iii) Municipality of Nanyuki
- iv) Municipality of Rumuruti
- v) Nanyuki Teaching and Referral Hospital
- vi) Doldol Level 4 Hospital
- vii) Rumuruti Sub-County Hospital
- viii) Nyahururu County Referral Hospital
- ix) Emergency Fund
- x) Bursary Fund
- xi) Assets Leasing Fund
- xii) Business Stimulus Fund
- xiii) Climate Change Fund - Flloca
- xiv) Laikipia County Cooperative Fund.
- xv) County Revenue Board
- xvi) County Development Authority

27. Turkana County

- i) Lodwar Water and Sanitation Company Limited
- ii) Kakuma Municipality
- iii) Lodwar Municipality
- iv) Lodwar County Referral Hospital
- v) Lokiatung Sub-County Level 4 Hospital
- vi) Lopiding Sub-County Level 4 Hospital
- vii) Turkana County Executive Car Loan and Mortgage Fund
- viii) Turkana County Climate Change Fund
- ix) Turkana County Co-Operative Development Enterprise Fund
- x) Turkana County Education Fund
- xi) Turkana County Emergency Fund

28. Narok County

- i) Narok Water and Sewerage Services Company Limited (Narwassco)
- ii) Kilgoris Municipality
- iii) Narok Municipality
- iv) Narok County Referral Hospital
- v) Maasai Mara Community Support Fund
- vi) Alcoholics Drinks Regulation and Control Fund
- vii) Bursary Management Fund

29. Uasin Gishu County

- i) Eldoret Water and Sanitation Company Limited (Eldowas)
- ii) Municipality of Eldoret (Now City of Eldoret)
- iii) Huruma Level 4 Hospital
- iv) Turbo Level 4 Hospital
- v) Uasin Gishu District Hospital
- vi) Mortgage and Car Loans Scheme Fund
- vii) Alcoholic Drinks Control Fund
- viii) Cooperative Enterprise Development Fund

- ix) Education Revolving Fund
- x) Bursary and Skills Development Support Fund

30. Nairobi City County

- i) Nairobi City Water and Sewerage Company Limited
- ii) Bahati Level 4 Hospital
- iii) Mutuini Dagoretti Level 4 Hospital
- iv) Mama Margaret Uhuru Level 5 Hospital
- v) Mbagathi County Referral Hospital
- vi) Mama Lucy Kibaki Level 5 Hospital
- vii) Nairobi City County Alcoholic Drinks Control and Licensing Board

31. Meru County

- i) Meru Water and Sewerage Services Company (Mewass)
- ii) Meru County Rural Water and Sanitation Company (Mewsc)
- iii) Meru Municipality
- iv) Maua Municipality
- v) Meru Teaching and Referral Hospital (Mtrh)
- vi) Miathene Sub-County Hospital
- vii) Nyambene Sub-County Hospital
- viii) Meru County Revenue Board (Mcrb)

32. Trans-Nzoia County

- i) Trans Nzoia Water and Sewerage Company Limited.
- ii) Kitale Municipality
- iii) Kitale County Referral Level 4 Hospital
- iv) Wamalwa Kijana Teaching and Referral Hospital
- v) Trans Nzoia County Climate Change Fund
- vi) Trans Nzoia County Nawiri Fund
- vii) Trans Nzoia County Youth and Women Development Fund
- viii) Trans Nzoia County Elimu Bursary Fund
- ix) Trans Nzoia County Executive Car Loan and Mortgage Scheme Fund

33. Nakuru County

- i) Nakuru Water and Sanitation Company Limited
- ii) Nakuru Rural Water and Sanitation Company Limited
- iii) Naivasha Water and Sanitation Company Limited
- iv) Gilgil Municipality
- v) Molo Municipality
- vi) Nakuru City
- vii) Naivasha Municipality
- viii) Nakuru County Referral and Teaching Hospital
- ix) Naivasha Sub-County Level 4 Hospital
- x) Gilgil Sub-County Level 4 Hospital
- xi) Nakuru County Bursary Fund
- xii) Nakuru County Climate Change Fund
- xiii) Nakuru County Emergency Fund

34. Kilifi County

- i) Kilifi Municipality
- ii) Malindi Municipality
- iii) Mariakani Municipality
- iv) Mtwapa Municipality
- v) Watamu Municipality
- vi) Kilifi County Climate Change Fund
- vii) Kilifi County Emergency Fund
- viii) Kilifi County Health Services Improvement Fund
- ix) Kilifi County Microfinance (Wezesha) Fund/board
- x) Kilifi County Ward Scholarship Fund
- xi) Bamba Sub-County Hospital
- xii) Gede Sub County Hospital
- xiii) Jibana Sub District Hospital
- xiv) Kilifi County Hospital
- xv) Malindi District Hospital
- xvi) Marafa Sub County Hospital
- xvii) Mariakani District Hospital
- xviii) Mtwapa Sub County Hospital
- xix) Rabai Sub County Hospital
- xx) Kilifi Mariakani Water and Sewerage Co.
- xxi) Malindi Water and Sewerage Co.
- xxii) Kilifi County Assembly Members Mortgage and Car Loan Scheme Fund
- xxiii) Kilifi County Car Loan and Mortgage Scheme Fund

35. Kericho County

- i) Kericho County Executive Staff Car Loan Fund
- ii) Kericho County Executive Staff Mortgage Fund
- iii) Kericho County Emergency Fund
- iv) Kericho County Executive
- v) Financing Locally Led Climate Change Action (FLLoCA) - Kericho
- vi) Kericho County Agricultural Development
- vii) Kericho County Alcoholic Drinks Fund
- viii) Kericho County Bursary Fund
- ix) Kericho County Enterprise Fund
- x) Fort Tenan Sub District Hospital
- xi) Kapkatet District Hospital
- xii) Kericho District Hospital
- xiii) Kipkelion Sub District Hospital
- xiv) Londiani District Hospital
- xv) Roret Sub-District Hospital
- xvi) Sigowet Sub-District Hospital
- xvii) Kericho Water and Sanitation Co. Ltd

36. Kisumu County

- i) Kisumu Water and Sanitation Company (KIWASCO)

- ii) City of Kisumu
- iii) Ahero County Hospital
- iv) Chulaimbo County Hospital
- v) Kisumu County Hospital
- vi) Kombewa County Referral Hospital
- vii) Lumumba Sub County Hospital
- viii) Migosi Sub County Hospital
- ix) Muhoroni County Hospital
- x) Nyakach County Hospital
- xi) Kisumu County Mortgage & Car Loan (Executive) Fund
- xii) Kisumu County Mortgage & Car Loan Assembly Fund
- xiii) Kisumu Lakefront Development Corporation
- xiv) Kisumu County Emergency Fund
- xv) Kisumu County Bursary Fund
- xvi) Kisumu County Climate Change Fund
- xvii) Kisumu County Covid-19 Emergency Response Fund Account
- xviii) Kisumu County Education Fund
- xix) Kisumu County Women, Youth and People with Disabilities Fund

37. Kwale County

- i) Kwale Water and Sewerage Company Limited
- ii) Diani Municipality
- iii) Lungalunga Municipality
- iv) Kwale Municipality
- v) Kinango Municipality
- vi) Kwale Sub-County Hospital
- vii) Msambweni County Referral Hospital
- viii) Lungalunga Sub-County Level 4 Hospital
- ix) Kinango Level 5 Hospital
- x) Kwale County Bursary and Scholarship Fund
- xi) Kwale County Emergency Fund
- xii) Kwale County Youth, Women and Person with Disabilities Revolving Fund
- xiii) Kwale County Trade Revolving Fund
- xiv) Kwale County Climate Change Fund

38. West Pokot County

- i) Kapenguria Water Company Limited
- ii) Kapenguria Municipality
- iii) Kapenguria Referral Hospital
- iv) Chepareria Sub-County Level 4 Hospital
- v) Kacheliba Sub-County Level 4 Hospital
- vi) Sigor Sub-County Level 4 Hospital
- vii) West Pokot County Cooperative Development Fund

39. Nandi County

- i) Kapsabet Nandi Water and Sanitation Company (KANAWASCO)

- ii) Kapsabet Municipality
- iii) Kapsabet County Referral Hospital
- iv) Nandi County Alcoholic Drinks Fund
- v) Nandi County Climate Change Fund
- vi) Nandi County Executive Education Fund
- vii) Nandi County Emergency Fund
- viii) Nandi County Facilities Improvement Fund

40. Bomet County

- i) Bomet Water and Sanitation Company Limited (BOMWASCO)
- ii) Bomet Municipality
- iii) Cheptalal Level 3b Hospital
- iv) Kapkoros Level 3a Hospital
- v) Longisa Level 4 Hospital
- vi) Ndanai Level 4 Hospital
- vii) Sigor Level 4 Sub-County Hospital
- viii) Bomet County Education Revolving Fund
- ix) Bomet County Bursary Fund
- x) Bomet County Climate Change Fund
- xi) Bomet County Executive Car and Mortgage Scheme Fund

41. Kirinyaga County

- i) Kirinyaga County Water and Sanitation Plc(KICOWASCO)
- ii) Rukanga Makutano Water and Sanitation Plc. (RUMAWASCO)
- iii) Kerugoya -Kutus Municipal
- iv) Sagana Sub - County Level 4 Hospital
- v) Kianyaga Sub County Level 4 Hospital
- vi) Kimbimbi Sub County Level 4 Hospital
- vii) Kirinyaga County Executive Emergency Fund
- viii) County Government of Kirinyaga Executive Mortgage Fund
- ix) Kirinyaga Executive Car Loan & Mortgage Fund
- x) Kirinyaga County Alcoholic Drinks Control Fund
- xi) Kirinyaga County Climate Change Fund
- xii) Kirinyaga County Executive Bursary Fund

42. Nyeri County

- i) Mathira Water and Sanitation Company Limited
- ii) Narumoru Water and Sanitation Company Limited
- iii) Nyeri Water and Sanitation Company Limited
- iv) Othaya-Mukurweini Water and Sanitation Company
- v) Tetu Water and Sanitation Company Limited
- vi) Nyeri Municipality
- vii) Karatina Subcounty Level 4 Hospital
- viii) Mt Kenya Subcounty Referral Hospital
- ix) Mukureini Sub County Hospital
- x) Nyeri County Referral Hospital
- xi) Othaya Sub County Hospital

- xii) Nyeri County Climate Change Fund
- xiii) Nyeri County Elimu Fund
- xiv) Nyeri County Enterprise Fund
- xv) Nyeri County Health Services Fund

43. Taita-Taveta County

- i) Tavevo Water and Sewerage Company Limited
- ii) Special Municipality of Mwatate
- iii) Taveta Municipality
- iv) Voi Municipality
- v) Moi (Voi) County Referral Hospital
- vi) Wesu Sub-County Hospital
- vii) Taveta Sub-County Hospital
- viii) Mwatate Sub-County Hospital
- ix) Taita Taveta County Education Fund Board
- x) Taita Taveta County Car Loan and Mortgage Fund
- xi) Taita Taveta County Facilities Improvement Fund
- xii) Taita Taveta County Climate Change Fund
- xiii) Taita Taveta Investment and Development Corporation

44. Nyandarua County

- i) Nyandarua Water and Sanitation Company Limited
- ii) Olkalou Water and Sanitation Company Limited
- iii) Mairo-Inya Municipality
- iv) Engineer Municipality
- v) Olkalou Municipality
- vi) Engineer County Hospital
- vii) Jm Kariuki Memorial County Referral Hospital
- viii) Nyandarua County Bursary Fund
- ix) Nyandarua County Climate Change Fund
- x) Nyandarua County Executive (State and Public) Car Loan and Mortgage Scheme Fund
- xi) Nyandarua County Emergency Fund

45. Samburu County

- i) Samburu Water and Sanitation Company Limited (SAWASCO)
- ii) Maralal Municipality
- iii) Samburu County Teaching and Referral Hospital
- iv) Baragoi Sub-County Hospital
- v) Samburu County Executive Staff Mortgage Fund
- vi) Samburu County Bursaries Fund
- vii) Samburu County Climate Change Fund
- viii) Samburu County Conservancies Fund
- ix) Samburu County Persons Living with Disability Fund
- x) Samburu County Youth and Women Enterprise Development Fund

46. Garissa County

- i) Garissa Water and Sewerage Company Limited.

- ii) Garissa Municipality
- iii) Dadaab Municipality
- iv) Masalani Municipality
- v) Garissa County Level 5 Teaching and Referral Hospital
- vi) Ijara Sub-County Hospital
- vii) Modogashe Sub-County Hospital
- viii) Dadaab Sub-County Hospital
- ix) Garissa County Emergency Fund
- x) Garissa County Revolving Fund
- xi) Garissa Climate Change Fund
- xii) Garissa County Scholarship Fund

47. Elgeyo Marakwet County

- i) Iten Tambach Water and Sewerage Company Limited.
- ii) Cherang'any Marakwet Water and Sanitation Company Limited
- iii) Iten Tambach Municipality
- iv) Iten County Referral Hospital
- v) Tambach Sub-County Hospital
- vi) Elgeyo Marakwet County Assembly Catering Services Revolving Fund
- vii) Elgeyo Marakwet Alcoholic Drinks and Control Fund-Executive
- viii) Elgeyo Marakwet Car and Mortgage Revolving Fund-Executive
- ix) Elgeyo Marakwet County Climate Change Fund
- x) Elgeyo Marakwet Education Fund-Executive.

VOLUME 3: REPORT ON THE SUMMARY OF KEY AUDIT FINDINGS IN THE AUDITOR-GENERAL REPORTS FOR WATER COMPANIES, MUNICIPALITIES, HOSPITALS AND SPECIAL FUNDS

Volume 3: Report of the Select Committee on County Public Investments and Special Funds containing the summary of key audit findings in the Auditor-General Reports for Water Companies, Municipalities, Hospitals and special funds for the financial year 2024/2025, laid on the table of the Senate on Tuesday, 31st March, 2026.

I thank the Members of my committee for the good work they have done. I must thank the entire team, composed of my Vice-Chairperson, Sen. Eddy Oketch, and the other Members; Sen. Tabitha Mutinda, Sen. William Kisang, Sen. Peris Tobiko, Sen. Beth Syengo, Sen. George Mbugua, Sen. Chimera and Sen. Hamida Kibwana. These Senators have worked tirelessly.

This afternoon, I am presenting to this House reports for over 500 entities in our counties for the Financial Year 2024/2025. These reports have been processed within a period of two months. These Members must be commended for the effort they have put in ensuring that these reports have been processed within the shortest time possible.

I must also acknowledge that just like the County Public Accounts Committee (CPAC), we had some difficulties with some governors appearing before us. However, our situation was not as bad as the CPAC. We have some counties that did not appear before us, but they managed to submit written submissions to this committee, which we

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have done reports for. We have some counties which did not submit anything and did not appear at all. Again, that information is contained in our reports and for those counties, just like CPAC, we decided to adopt the audit report as is.

Madam Temporary Speaker, allow me now to go into the substance of the issues.

On water companies in our counties, nothing much has changed. The issues are still the same, just like the previous years. Of notable concern is the matter of long outstanding trade and other payables, which still continues to be one of the major issues in these companies. There is the matter of utilisation of customer deposits where these water companies have decided to utilise the funds which are supposed to be kept as contingency funds for customers. Most of the water companies have utilised these funds.

We have the matter of non-revenue water which continues to be a major issue. Of notable concern is one company that has a non-revenue water of 80 per cent. This is a company in Kajiado County called Nolturesh Water and Sanitation Company Limited. What this means is that 80 per cent of the water that this company produces is not earned. It is revenue that is wasted. We also have serious concerns on the issue of these companies being in the red. An example of such a company is Nairobi City Water and Sewerage Company (NCWSC), whose negative working capital is Kshs1 billion.

The other very important aspect is the matter of long outstanding receivables. These are customers who have not paid their bills. Most of them are institutional. On the lead in this category is NCWSC, which is reported to be having a long outstanding receivable of Kshs3,744,229.08 in the Financial Year 2024/2025. This figure was slightly higher the previous year at Kshs3.77 million.

In Nairobi City County of concern is that the national Government entities, including the Ministry of Defence, the National Police Service (NPS), the State Department for Correctional Services and the General Service Unit (GSU), collectively owe NWSC Kshs442,116,064.

Madam Temporary Speaker, still on water companies, as a committee, we noted the following-

The issue of excessive wage bill. On the lead again is NWSC, which has an excessive wage bill of Kshs2.5 billion, which is above the 35 per cent threshold.

On the issue of misappropriation of customer deposits, again, on the lead is NWSC, which has Kshs1.3 billion in customer deposits, which have been utilised contrary to the provisions of the law. The matter of unlimited statutory deductions continues to be a major issue in water companies.

Allow me, because of time, to also look at the hospitals. The biggest threat in our public hospitals, Level 4 and above, is the following-

There is a systemic violation of the Facility Improvement Fund Act, which we passed by this House. Most of our public hospitals have not complied with the Facility Improvement Fund Act, 2023. The majority of the county governments transferred hospital-generated revenue to the County Revenue Fund (CRF) thus denying the facilities the very resources meant to improve service delivery. This was observed mainly in the following counties: West Pokot, Murang'a, Makueni, Nairobi, among others.

There was also the issue of critical staffing and equipment deficiencies. Across all the counties, hospitals failed to meet the Kenya quality model for health standards. We

noted severe absence of critical specialists such as radiologists, pediatricians and other key technical staff. There was also lack of essential equipment, including Intensive Care Unit (ICU) beds, High Dependency Unit (HDU) units and dialysis machines, which was either absent, not functional in these hospitals. For instance, Mutuini Hospital, which is in Nairobi, had only two medical officers, against a requirement of 16, and no ICU bed at all. Busia Referral Hospital did not have an ambulance and the mortuary could not hold bodies. The number of bodies was beyond the capacity of the mortuary.

Then we have another important observation we made. Unconfirmed Social Health Authority (SHA) or National Health Insurance Fund (NHIF) receivables. Outstanding receivables from SHA and its predecessor, NHIF, totaling hundreds of millions of shillings remained unconfirmed, with no structural recovery plans in place, severely constraining hospital cash flows. For example, Mbagathi Hospital in Nairobi reported Kshs279.6 million in outstanding NHIF claims.

I am concluding.

On the issue of municipalities, most do not have autonomy. The counties have not complied with the provisions of the Urban Area and Cities Act that requires that municipalities be autonomous. Budgets are not prepared and basically most of the functions are controlled by the county government. In Machakos, municipalities generated charters in 2018, but have remained underfunded and non-operational.

In Narok, Kilgoris Municipality did not receive any funding from the county executive during the year under review and received a disclaimer of opinion for failing to submit a financial statement.

Madam Temporary Speaker, allow me to look at the matter of funds in the counties.

(Sen. Cheruiyot consulted loudly)

Can you protect me from the Senate Majority Leader? I am losing my flow of thought.

The Temporary Speaker (Sen. Mumma): Senate Majority Leader---

Sen. Osotsi: Madam Temporary Speaker, the special funds in our counties are avenues for corruption and are in a state of despair. We have unsupported receivables for the funds; the bursary funds lacked acknowledgement receipts from the institutions that benefited.

We had issues of recoverability of loans, especially the loans that have been lent out from the so-called Enterprise Funds; the Youth Enterprise Fund (YEF) and the Women Enterprise Fund (WEF). Most of those loans have not been paid up to date in nearly all the counties.

On severe underfunding, most of the funds have now been used as sources of counties whenever they have problems with the disbursement of funds; they rush to county funds and withdraw money irregularly without following the PFM Act. Non-compliance with the legal framework that exists for funds is another major problem. So, we recommend that the investment funds and enterprise funds should all be abolished because they are sources of corruption and the recoverability of those loans is a major challenge.

I would want Members to contribute to these reports and, therefore, at this point, I would seize this opportunity, so that we can allow hon. Members to contribute to this very important report on our entities and counties. Generally, I want to recommend that the recommendations that are attached to this report, including action by the EACC, should be taken seriously and that would be the next course of action after the adoption today.

I want to call upon Sen. Eddy Oketch, the Vice-Chairperson, to second.

Sen. Oketch Gicheru: Madam Temporary Speaker, I rise to second this Motion from the start.

The first observation I have made is the need for people to get time to speak. My friend from Tharaka-Nithi, Sen. Gataya Mo Fire, is becoming a little bit cagey in the House because of the time issue. I wish he got the chance to speak when the previous Motion was being spoken to.

I think this Motion and the other one are similar. We are looking at weighty issues that we have observed in CPAC. The CPISFC is no different. We have seen the number of times that some governors have failed to appear in CPISFC and we have also seen on a number of times that when they appear, they do not exhaustively address some of the issues that the Senator for Vihiga County has illustrated here.

Since the report itself is exhaustive, let me take this chance, as I endorse it, to say that this issue of non-appearance before CPISFC is serious. The reason I was trying to get the attention of my friend, Sen. Gataya Mo Fire, is because when the Chairperson of the Council of Governors (CoG), made several pronouncements in the media representing this jamboree of a corporate body called CoG, which is nowhere in the Constitution, he said that they deserve respect and they want to be addressed by some serious respect as members of the COG, as governors, as excellencies and they want serious excellency addresses.

What I have observed in CPISFC in the course of this report is that it is not us that they want respect from, it is their own documents that do not have respect for people who have been in CPAC and CPISFC. Some of the responses by these governors to these committees do not deserve any respect.

If you look at, for instance, Tharaka-Nithi, where my friend Mheshimiwa Gataya Mo Fire, comes from, a report appeared before us and a report appeared before CPAC that the governor was so embarrassed to the extent that those reports were not addressing the issues that were brought up. Some lines on serious financial variances that have been brought before the Senate by the Auditor-General, but they had one-liners, as simple as the management agrees with the report.

So, what if you agree that there are serious variances of about Kshs8 million that has been lost? What are you telling the Senate? Your own document does not deserve the report that you have put before the Senate and you expect the Senators to respect you.

We also had a case in the same committee where the Governor for Embu appeared before us and appeared before CPAC. There was a question of why they had taken Kshs10 million to do a boda boda engagement programme. Imagine a governor responded to a committee of the Senate and said that the Kshs10 million is money for the

county, they took it for that programme and would return it anyway with other means. I mean, how embarrassing are those kinds of responses?

We had a case, for example, where in Nyamira, in the course of this document that you are seeing here, in CPAC--- I wish that the Senator of Nyamira County would take note--- We had a case, where the Governor for Nyamira County appeared before this committee on the reports that you are seeing there, on the prime water company of Nyamira, the entire budget for the whole year was Kshs32 million. On the budget item, the recurrent budget as well as capital budget of the county and in every single part of that budget, the governor and the county executive have indicated that the money was spent on a feasibility study.

How do you say that you have spent the entire Kshs32 million budget of that particular entity of the county on a feasibility study? That you are waking up on Monday to do a feasibility study on how this company is going to run; you wake up on Tuesday to do a a feasibility study on how this company is going to run; you wake up on Wednesday, all the way until January ends, February ends and all the way to December, the cornerstone water providing company, WSP of Nyamira County, is doing feasibility study. In the course of doing that feasibility study, they are not paying workers in that company. How do you want to earn my respect? How will you earn the respect of the Senate?

In this same report, if you look at Migori County, where I come from, the cornerstone water service provider in Migori County is brought before us; it is in your report, if you get a chance to read it. For two years, the entire staff of that particular entity have not been paid their salaries, their statutory deductions have not been paid, there has not been any remuneration that has been paid and there is not even domestic and subsistence travel paid to any member of staff for two good years, yet when they appear before us, you are told that in Migori, those staffers of the main water service provider in Migori County are not complaining. None! A sum of Kshs25 million per year, not paid to any staff, but none of them are complaining.

If you are to do deductive reasoning on that kind of report, it means that if those people are comfortable, there is a way that the governor is sustaining them. Most likely, the water is being sold in Migori County, and after it is sold, there is no billing that is going on; no matter the non-revenue, the water of that particular entity is skyrocketing to over 50 per cent, because money is being pocketed from the water company.

You see this in several indices, in several companies and in several reports, even for the Facility Improvement Fund (FIF). For example, in Migori County, the Facility Improvement Fund (FIF) is not being implemented to the extent that Kshs42 million has been removed from the Cornerstone Hospital back to the County Revenue Fund (CRF), and it cannot be accounted for.

These are responses that we have read in the Senate County Public Investments and Special Funds Committee (CPISFC) that makes me wonder, why governors would demand to be addressed with respect by the Chairperson of the Senate County Public Accounts Committee (CPAC), Sen. M. Kajwang' and the Chairperson of the CPISFC, Sen. Osotsi. We do not create respect. You earn it by responding to the Auditor-General's

report, by your presence and by the depth of the responses they give to the Auditor-General's report that the Senators are reviewing.

Madam Temporary Speaker, since of I would like to also give my colleagues time to speak, I would like to quickly add my voice, that on the basis of the reports from these two watchdog committees, CPAC and CPISFC, where we find there is serious gross violation of the Constitution through audited queries, adverse mentions of these governors wasting money, I urge this House---

(Loud consultations)

I wish Sen. Cheruiyot would listen as the Majority Leader of this House.

Why can we not follow these kinds of reports with a substantive Motion and indicate that those governors are unfit for office? Those Motions could have a far-reaching effect. We are throwing our hands and saying that we should recommend this issue to the Ethics and Anti-Corruption Commission (EACC) who will up take their role. However, we are a House of records.

A Motion established in this House declaring those governors unfit for office and, therefore need to be removed, is a substantive Motion. If not for Members of County Assemblies (MCAs) who were courageous to take upon themselves the responsibility of impeaching those governors, a substantive Motion could also help that in the next coming election. Such document can be used by the EACC to get those people out of office, so that they can stop plundering and embezzling resources.

I will table a part of the report here from myself, so that you can see a number of counties that have refused to appear before the CPISFC. It is not just a problem in CPAC. For instance, the Tana River County Executive did not appear before the CPISFC for some excuses. Some have just appeared once and then refused to appear on a number of reports that we have put here. However, some appear, and---

Hon. Members: Name them!

Sen. Oketch Gicheru: Should I name them? Do I have the time? I will table the report. There are a number of them who appeared, but did not respond at all to some questions. A case in example is Samburu County, which had adverse and disclaimer opinions on water companies in Samburu, but did not respond to those questions.

Madam Temporary Speaker, can you imagine a governor appearing before you and telling you that he came with the staffers of that particular company to Nairobi and upon reaching Nairobi, they disappeared on him and their phones are off? That, he is calling the Managing Director (MD) and the staffers of the water company, and their phones are off? This is a big joke. We must handle these governors with the same kind of rude attitude that they are handling the people of Kenya with.

Lastly, it is important to mention that in the CPISFC, we always have a Parliamentary Liaison Officer from the EACC sitting among us. However, I would like to urge this House to make a resolution, that we also need to have the Office of the Director of Public Prosecutions (ODPP) and Directorate of Criminal Investigations (DCI) present, so that where the EACC is not taking action, it goes without saying that the ODPP can take action. This way, we will have a multi-stakeholder approach to this vice of

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corruption that governors are taking. If ODPP fails to take action, we then recommend to DCI. If the DCI fails to take action, we recommend to EACC. Where all of them have failed, let us come and do a substantive Motion in this House that those people are unfit for office.

Since my colleagues want to contribute and because there is no time, I want to say that I totally second this Motion and hope that my colleagues will get a few minutes to also contribute to this Motion.

I thank you, Madam Temporary Speaker.

The Temporary Speaker (Sen. Mumma): Thank you.

(Question proposed)

Hon. Senators, I will now give opportunity to the Senate Majority Leader, please proceed.

The Senate Majority leader (Sen. Cheruiyot). Madam Temporary Speaker, the owners of the report have finished the one hour. I do not know what you are going to do because we have only 12 minutes for debate and vote. Therefore, I would like to request if we can use 10 minutes. That will at least give two colleagues, one from each side, a chance to comment.

I think Sen. Omogeni has changed his mind. Initially, he wanted a chance to speak, but then he was saying---

(Loud consultations)

Madam Temporary Speaker, I request that we limit time up to 6.25p.m., then the Mover be called to reply, so that you can commence voting.

The Temporary Speaker (Sen. Mumma): Hon. Senators, I suggest that we give three Senators to speak for two minutes each.

Sen. Dullo, please proceed.

Sen. Dullo: What will I do within two minutes? I have a lot to talk about Isiolo County. Give me five minutes.

The Temporary Speaker (Sen. Mumma): What is your point of order, Sen. Omogeni?

Sen. Omogeni: Madam Temporary Speaker, initially, the Speaker ruled that each Senator will be accorded five minutes, through a Motion that was moved by the Senate Majority Leader. I do not think it is procedural to reverse that ruling to two minutes. Otherwise, we should---

The Temporary Speaker (Sen. Mumma): That was a different Motion. It was not this one.

Sen. Omogeni: What do we say in two minutes on accountability issues?

(Loud consultations)

The Temporary Speaker (Sen. Mumma): Do you want to proceed to vote?

Sen. Dullo, can you do it in two minutes or you want to give up your opportunity?

Sen. Dullo: What can I say in two minutes?

Madam Temporary Speaker, it is very unfair that we have a lot of challenges as far as oversight is concerned and yet, we are given two minutes to talk about all those problems. Does it really make sense?

Sen. Thangw'a: We only have 10 minutes and Bunge is over.

Sen. Dullo: Anyway, I will give up, but we have a lot of challenges in the counties. If I may speak on Isiolo County, there is nothing functioning as far as service delivery is concerned, not health, not education, not roads, not water and not revenue. Can you imagine there are youths who are asked if they want employment while in the market? Employment letters are given to individuals without due process.

Which country are we living in? How do we actually handle this issue of accountability? We are just here making noise, but at the end of the day, this institution is toothless.

(Loud consultations)

No, there is no point of order. I am telling you facts that are very open in black and white. If we are serious about oversight, after this report is tabled, can we summon EACC, DPP and DCI to hold them accountable in implementation of this report?

I thank you.

The Temporary Speaker (Sen. Mumma): Sen. Thangw'a, do you want to give up your position?

Sen. Thangw'a: Yes, I give up.

The Temporary Speaker (Sen. Mumma): Sen. Ojienda, proceed.

Sen. (Prof) Odhiambo Ojienda, SC: Thank you, Madam Temporary Speaker.

I have been a Vice-Chairperson of the County Public Investments and Special Funds Committee (CPISFC). There are various issues that have been raised in the report. Of concern is the expiry of various legislative instruments that have created some of the entities that administer funds in several counties that need to be regularised.

Secondly is the high non-revenue water in many counties, including my county, Kisumu County. It is high time that counties work towards ensuring that, one, they create a modern system of water transmission to the residents and two, ensure that they reduce their non-revenue water to at least levels of less than 50 per cent, at least to a maximum of 25 per cent, so that we do not have water lost when the same useful resource should be serving the deserving people of these counties.

On the running of hospitals, I have noted that most hospitals have issues around banking of funds or the charges they receive. There are recommendations about the County Revenue Fund (CRF) and the way these hospitals should run.

Madam Temporary Speaker, it is important to note that all these findings that have been made by the CPISFC should be aligned to ensure that these entities deliver to the people---

The Temporary Speaker (Sen. Mumma): Sen. Omogeni, proceed.

Sen. Omogeni: Yes, Mr. Speaker, first, what this House has made us go through--

The Temporary Speaker (Sen. Mumma): It is Madam Speaker, even if you have two minutes.

Sen. Omogeni: Madam Temporary Speaker, what we have gone through should provoke us to amend the Powers and Privileges Act to copy what happens in other Commonwealth countries. In Australia, under Section 7(1) of the Parliamentary Privileges Act, Parliament has been given powers to impose a penalty of imprisonment for a period of six months for anybody who defies Parliament. That is what we should do.

Going back to the audit report, I am certain that I have been given two minutes to bring to the fore the kind of theft and plundering of public resources that is happening in the County Government of Nyamira. Imagine a governor who collects Kshs606 million from hospitals, but only accounts for Kshs549 million and disappears with a total of Kshs57 million, money collected from patients in Nyamira County.

We are speaking about a governor, who, the audit report has revealed, has made duplicate payments of Kshs8,719,000, irregularly and procedurally. We are talking about a governor who has paid money to various hospital facilities in Nyamira County, including Nyamueteko, Nyandoche Iberé and Nyaigesa without any evidence of this money having been expended on the ground.

Madam Temporary Speaker, you have heard what CPISFC has told us, that Kshs32 million--

The Temporary Speaker (Sen. Mumma): The time is up.

Mover on to reply.

Sen. Osotsi: Madam Temporary Speaker, because of time, I beg to reply.

The Temporary Speaker (Sen. Mumma): Hon. Senators, we are now going to division for Order No.8 and 9. I ask the Serjeant-at-Arms to ring the Division Bell for five minutes.

(The Division Bell was rung)

The Temporary Chairperson (Sen. Mumma): Serjeant-at-Arms, you may stop ringing the Bell. Please close the doors and draw the Bar.

(The Bar was drawn and the doors closed)

Hon. Senators, please take your seats.

(Hon. Senators resumed their seats)

Hon. Senators, pursuant to Standing Order No.84(1), I wish to make a determination that this matter affects counties, so the voting will be by delegations.

Hon. Members, you may start voting within one minute.

(Hon. Senators proceeded to vote)

(Voting in progress)

(Sen. Cherarkey spoke off record)

Clerk, can you assist the Senator? Hon. Cherarkey, just hold on. At the end, they will assist any voter who will not have voted. Apparently, we cannot tell if you have not voted until the end.

Sen. Olekina, please approach the Chair.

(Sen. Olekina approached the Dispatch Box)

(Voting in progress)

MOTIONS

ADOPTION OF CPAC REPORTS ON CONSIDERATION OF AUDIT REPORTS ON FINANCIAL STATEMENTS FOR VARIOUS COUNTY EXECUTIVES AND COUNTY ASSEMBLIES FOR THE YEAR ENDED 30TH JUNE, 2025

DIVISION

ELECTRONIC VOTING

(Question, that the Senate adopts the following Reports of the Senate County Public Accounts Committee on the consideration of the Reports of the Auditor-General on the Financial Statements for the year ended 30th June, 2025: a) Volume 1 laid on the Table of the Senate on Thursday, 26th March, 2026 for County Executives; b) Volume 2 laid on the Table of the Senate on Tuesday, 31st March, 2026 for County Assemblies and c) Volume 3 laid on the Table of the Senate on Tuesday, 31st March, 2026 for County Executives put and the Senate proceeded to vote by County Delegations)

AYES: Sen. Abass, Wajir County; Sen. Abdul Haji, Garissa County; Sen. Chemitei Kiprono, Baringo County; Sen. Cherarkey, Nandi County; Sen. Cheruiyot, Kericho County; Sen. Dullo, Isiolo County; Sen. Faki, Mombasa County; Sen. Gataya Mo Fire, Tharaka Nithi County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kisang, Elgeyo Marakwet County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. M. Kajwang', Homa Bay County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mbugua, Nyandarua County; Sen. Mwaruma, Taita Taveta County; Sen. Oketch Gicheru, Migori County; Sen. Okiya Omtatah, Busia County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Osotsi, Vihiga County; Sen. Seki, Kajiado County; Sen. Sifuna, Nairobi City County; Sen. Thang'wa, Kiambu County; Sen. (Prof.) Tom Ojienda, SC, Kisumu County; Sen. Wafula, Bungoma County; and, Sen. Wakili Sigei, Bomet County.

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The Temporary Speaker (Sen. Mumma): Honourable Senators, these are the results for Order No.8-

AYES: 28

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

(Question carried by 28 votes to Nil)

ADOPTION OF CPISFC REPORTS ON CONSIDERATION OF AUDIT REPORTS OF
VARIOUS COUNTY ENTITIES FOR THE YEAR ENDED 30TH JUNE, 2025

DIVISION

ELECTRONIC VOTING

(Question, that the Senate adopts the following Reports of the Senate County Public Investments and Special Funds Committee on the consideration of the Audit reports for the year ended 30th June 2025: a) Volume 1: Laid on the table of the Senate on 26th March, 2026 for county entities; b) Volume 2: Laid on the table of the Senate on 31st March, 2026 for County Entities; Volume 3: Summary of key audit findings in the Auditor-General Reports for Water Companies, Municipalities, Hospitals and special funds for the Financial Year 2024/2025; laid on the Table of the Senate on Tuesday, 31st March, 2026, put and the Senate proceeded to vote by County Delegations)

AYES: Sen. Abass, Wajir County; Sen. Abdul Haji, Garissa County; Sen. Chemitei Kiprono, Baringo County; Sen. Cherarkey, Nandi County; Sen. Cheruiyot, Kericho County; Sen. Dullo, Isiolo County; Sen. Faki, Mombasa County; Sen. Gataya Mo Fire, Tharaka Nithi County; Sen. (Dr.) Khalwale, Kakamega County; Sen. Kisang, Elgeyo Marakwet County; Sen. (Dr.) Lelegwe Ltumbesi, Samburu County; Sen. Lomenen, Turkana County; Sen. M. Kajwang’, Homa Bay County; Sen. Madzayo, Kilifi County; Sen. Mandago, Uasin Gishu County; Sen. Mbugua, Nyandarua County; Sen. Mwaruma, Taita Taveta County; Sen. Oketch Gicheru, Migori County; Sen. Okiya Omtatah, Busia County; Sen. Olekina, Narok County; Sen. Omogeni, Nyamira County; Sen. Osotsi, Vihiga County; Sen. Seki, Kajiado County; Sen. Sifuna, Nairobi City County; Sen. Thang’wa, Kiambu County; Sen. (Prof.) Tom Ojienda, SC, Kisumu County; Sen. Wafula, Bungoma County; and, Sen. Wakili Sigei, Bomet County.

The Temporary Speaker (Sen. Mumma): Hon. Senators, I would now wish to read the results for Order No.9-

AYES: 28

NOES: 0

ABSTENTIONS: Nil

The “Ayes” have it.

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(Question carried by 28 votes to Nil)

The Temporary Speaker (Sen. Mumma): Serjeant-at-Arms, draw the Bar and open the doors.

(The Bar was drawn and the Doors opened)

You may stand now, Honourable Senators.

(Hon. Senators stood up in their places)

ADJOURNMENT

The Temporary Speaker (Sen. Mumma): Honourable Senators, it is now 6.50 p.m. and having concluded the business under Division pursuant to Standing Order No.34(6), the Senate stands adjourned until tomorrow, Wednesday, 1st April 2026 at 9.30 a.m.

The Senate rose at 6.50 p.m.