

ACKNOWLEDGEMENT

BACKGROUND & GUIDING PRINCIPLES AND LEGAL FRAMEWORK

Mr. Speaker Sir,

Vide a letter dated 29th March, 2020 signed by the Hon. Tony Barasa (Deputy Minority Leader) addressed to the Honourable Speaker, Bungoma County Assembly and copied to the Leader of the Majority party, the Leader of Minority Party, the Chairperson Sectoral Committee on Health and the Clerk to the County Assembly pursuant to Standing Order No. 26 & 30 of the Bungoma County Assembly Standing Orders, it was stated in the said letter that, with necessary modifications, the above cited provisions of the standing orders can apply to the Sector Committee on Health bearing in mind that the same is an extension of this Honourable House;

In this regard, the following prayer/ relief was sought; THAT, the Office of the Hon. Speaker be pleased to recall the Sectoral Committee on Health from the indefinite adjournment which took effect from the 17th March, 2020 necessitated by the need to mitigate against the spread of Covid-19 also known as Corona- Virus Pandemic.

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The grounds upon which the said relief was being sought was that, following a public outcry with information all over social and in the mainstream media regarding the unprocedural transfer of funds which were later expended on activities touching on Covid-19 mitigation and other financial malpractices involving (5 Departments within the establishment of the County Government of Bungoma) namely, Bungoma County Referral Hospital, the County Department of Finance and Economic Planning, the County Department of Public Administration Management and Public Service, the County Department of Health and Sanitation and the Office of the Governor in-charge of Special Programms, a matter deemed to be of urgent County importance

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under the meaning of Standing order No.30, where leave was then sought to have the Committee recalled from recess for the purposes of interrogating the said matter.

That the said letter was duly received by the Office of the Hon. Speaker on the 30th March, 2020. The said request was granted and the Committee on Health was recalled to investigate the matter and report its findings to the House. The Committee begun its sittings on the 30th March, 2020 in the plenary of the County Assembly to plan its activities and it did narrow down to the following public officers, among others who were then lined up for summoning and/or invitation pursuant to the provisions of **Article 195 of the Constitution of Kenya, 2010** as read together with Part (v), **Section 18 of the County Assemblies Powers and Privileges Act, 2017**;

1. M/s Esther N. Wamalwa-County Executive Committee Member County Department of Finance and Economic Planning;
2. Mr. Richard Sabwami Keya-County Executive Committee Member County Department of Public Administration Management and Public Service;
3. Dr. Antony Walela-County Executive Committee Member, County Department of Health and Sanitation;
4. Mr. Jonathan Namulala-Ag. Chief Officer Finance and Economic Planning;
5. Mr. Patrick Wandili- Chief Officer Health and Sanitation;
6. Dr. David Wanikina-Medical Superintendent Bungoma County Referral Hospital;
7. M/s Carolyne Buyela- Advisor on Special Programmes, Office of the Governor
8. Mr. Martin N. Wafula-Advisor on Economic and Procurement Affairs, Office of the Governor;
9. M/s Pamela Serut-Service Delivery Unit (SDU)-Office of the Governor);
10. Mr. Martin Wesonga- Bungoma County Referral Hospital Accountant;



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11. Simon Simiyu-Principal Liaison Officer, Department of Health and Sanitation;
12. M/s Noel Kusienya-(County Department of Finance and Economic Planning);
13. Mr. Geoffrey Wafula -
14. M/s Stella Puka-Human Resource Officer, Department of Public Administration Management and Public Service;
15. Mr. Kizito Nyongesa - Accountant, Department of Finance and Economic Planning;
16. Mr. Kevin Namulala – Personal Assistant to County Executive Committee Member, Public Administration Management and Public Service; and
17. Rev. Canon Walter Wamalwa-Chairperson, Bungoma County Referral Hospital, Management Board.

Mr. Speaker Sir,

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Regulations 178 of the Public Finance Management (County Governments Regulations),2015 on borrowing by County Governments stipulates that; the County Government may borrow in pursuant to the requirements of **Section 140 of the Public Finance Management Act** for the purposes of-

- a) Financing County Government budget deficits; or
- b) Cash management; or
- c) Refinancing outstanding debt or repaying a loan prior to its date of repayment;
or
- d) Mitigation against adverse effects caused by an urgent and unforeseen event in cases where the Emergency Fund has been depleted; or
- e) Meeting any other development policy objectives that the County Executive Committee member shall deem necessary, consistent with the law, and as County Assembly may approve.

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Section 154 of the Public Finance Management Act,2012 on borrowing by County Government entities provides limited power of Accounting Officer to reallocate appropriated funds and states as follows;

154 (1) An accounting officer shall not authorize the transfer of an amount that is appropriated—

- (a) for transfer to another county government entity or person;*
- (b) for capital expenditure except to defray other capital expenditure;*
- or*
- (c) for wages to non-wage expenditures.*

(2) An accounting officer for a county government entity may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year, but only if—

- (a) provisions made in the budget of a program or Sub-Vote are available and are unlikely to be used;*
- (b) a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and*
- (c) the total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote for that year.*


Mr. Speaker Sir,

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Section 112 of the of the Public Finance Management Act spells out circumstances under which the County Executive Committee Member for Finance may make payments from the County Government's Emergency Fund that are not budgeted for which if delayed, may harm general public interest or threaten to cause

damage to human life or welfare or threatens damage to the environment. **Regulation 83 of the Public Finance Management (County Government) Regulations,2015** obligates the County Treasuries to be responsible for establishing sound cash management systems, procedures and processes with emphasis in the direction of ensuring efficient and effective banking and cash management practices and also by using short term borrowing only when it is necessary.

Article 207 of the Constitution of Kenya,2010 provides as follows;

1. There shall be established a Revenue Fund for each County Government, into which shall be paid all money raised or received by or on behalf of the County Government, except money reasonably excluded by an Act of Parliament.
2. Money may be withdrawn from the Revenue Fund of a County Government only-
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 - a) as a charge against the Revenue Fund that is provided for by an Act of Parliament or by legislation of the County; or
 - b) as authorized by an appropriation by legislation of the County; and
3. Money shall not be withdrawn from a Revenue Fund unless the Controller of Budget has approved the withdrawal. Further and without prejudice to the foregoing, the provisions of **Section 109 of the Public Finance Management Act,2012** on the establishment of a County Revenue fund for each County Government are basically meant to operationalize and/or breathe life into the provisions of **Article 207of the Constitution of Kenya,2010**cited herein above.

Article 228 (4) & (5) of the Constitution of Kenya,2010 is emphatic that; The Controller of Budget shall oversee the implementation of the budgets of the National and County Governments by authorizing withdrawals from public funds under **Articles 204,206 and 207of the Constitution of Kenya,2010**and that the Controller

of budget shall not approve any withdrawal from a public fund unless satisfied that the withdrawal is authorized by law.

Mr. Speaker Sir,

Article 227 of the Constitution, 2010 on procurement of public goods and services provides that;

When a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.

In addition to the above, it is the primary responsibility of all Accounting Officers designated to County Public Entities pursuant to the provisions of **Part-V of Section 44 of the Public Procurement and Asset Disposal Act, 2015** to ensure that all procurement processes are handled by different professional offices in respect of procurements, including initiation, processing and receipt of goods, works and services and that, for avoidance of doubt, **Section 45(5) of the said Act** states that, all Public Officers or State Officers involved in procurement or asset disposal processes shall bear responsibility for their actions and omissions..

Mr. Speaker Sir;

Sections 46,53,92,103& 104 of the Public Procurement and Asset Disposal Act,2015 competently gives guidance on matters procurement including and not limited to circumstances under which direct procurement may be used and procedure for direct procurement.

Mr. Speaker Sir,

Regulation 91(2) of the Public Finance Management (County Government) Regulations, 2015 in regard to imprest management transactions obligates Officers authorized to hold and operate an imprest to make a formal application for the imprest through an imprest warrant.

Regulation 93(1) of the Public Finance Management (County Government) Regulations, 2015 requires that an imprest shall be issued for a specific purpose, and any payments made from it, shall be only for the purpose specified in the imprest warrant.

Article 2 as read together with Article 3(1) of the Constitution of Kenya, 2010, binds all Persons and State Organs to respect, uphold and defend the Constitution.

The guiding principles of leadership and integrity under **Article 73 of the Constitution of Kenya, 2010** include honesty in the execution of public duties and accountability to the public for decisions and actions. Further the National Values and Principles of Governance as set out in the Constitution of Kenya, include; observance of the rule of law, good governance and integrity.

Mr. Speaker Sir;

Under matters public finance, it is common practice that every requisition and expenditure of public funds must at all times be based on an itemized budget and in strict adherence with the entity's procurement plan as envisaged under **Section 53 of the Public Procurement and Asset Disposal Act, 2015**. To this end, **Chapter Twelve of the Constitution of Kenya, 2010** more particularly **Article 201** on the principles of Public Finance, provides that; there shall be openness and accountability including public participation in all aspects of public finance matters and that public

money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

APPEARANCE AND SUBMISSIONS OF THE WITNESSES

ORAL SUBMISSION BY THE BUNGOMA COUNTY REFERRAL HOSPITAL ACCOUNTANT - (MARTIN WAKABOLA WESONGA)

He appeared before the Committee on 6th May, 2020 at 10.15 a.m and stated that he holds a Diploma in Accounts and further a holder of CPA(K). He was employed by the County Government in 2015 as an Accountant in Treasury IFMIS Office Headquarter and was then transferred to Naitiri Sub-County Hospital as an Accountant. Later on, transferred to Bungoma County Referral Hospital because of the experience he had gained.



The decision and approval to issue the cheques to the 9 persons an amount of Kshs. 776,223 each. The said 9 persons were; Kizito Nyongesa, Geoffrey Wafula, Noel Kusienya, Stella Puka, Kevin Namulala Simiyu, Carolyne Buyela, Simon Simiyu, Pamela Scrut and Martin Nyongesa Wafula, was given by the Bungoma County Referral Hospital Medical Superintendent. Therefore, his work was to execute the direction as given to him and process the payments to the 9 people.

On whether he confirmed the status of the persons sent to his office to be issued cheques whether employed by the County Government. The Accountant said that, he did not ascertain the status whether employed or not and thus worked under the direction as given to him.

On 24th March, 2020, another requisition was received of lending another Kshs.5 Million. In the same breath he was instructed to transfer Kshs.5 million to County

Emergency Fund Account which was done electronically and on 15th April, 2020 the Department of Finance and Economic Planning refunded Kshs. 5 Million.

The accountant informed the Committee that so far, he was able to note that on 21st April, 2020, there was a deposit of Kshs.278,823.00 by Noel Kusienya to the Hospital Account.

ORAL SUBMISSION BY THE BUNGOMA COUNTY REFERRAL HOSPITAL MEDICAL SUPERINTENDENT – (DR. DAVID WANIKINA)

Dr. David Wanikina appeared before the Committee on 6th May, 2020 at 11.56 a.m and stated that, currently he is the Bungoma County Referral Hospital Medical Superintendent and his role is to oversee the running of the Referral Hospital, Chairs the Hospital Management Committee and further as a Secretary to the Board of Management of the Hospital. Besides he is also a mandatory signatory to Hospital Bank Accounts.

On the issuance of the borrowed funds to the Department of Finance and Economic Planning, the Medical Superintendent stated that, upon receipt of the letter from the Chief Officer Health and Sanitation requesting the Hospital to lend Kshs. 6.986 Million he authorized the Hospital Accountant to facilitate the payment.

When asked if there was necessity of the Hospital Board resolution towards the same and to sanction the borrowing, he replied that since it was an emergency and thus there was no need of the Hospital Board to sit and sanction the borrowing but be informed later for their ratification.

Whether monies were remitted electronically to the Department of Finance and Economic Planning as per the request, he stated that, the Ag. Chief Officer Finance and Economic Planning had issued verbal instructions that the monies be given to the

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9 persons as imprest holders through cheque system whom he will sent from his Office.

On how the Hospital will be able to get back the borrowed money, the Medical Superintendent informed the Committee that since the persons had taken imprest (Cheque system) from the Hospital it is easier to hold the imprest holders accountable and for easy follow-up than electronically transfer monies to a government entity with bureaucracy of getting the money back which takes time. Further since the request to borrow funds had been made by the Department of Finance and Economic Planning; it was upon the Department to advice who to take the imprest.

The Medical Superintendent informed the Committee that apart from the borrowed funds of Kshs. 6.986 Million on 18th March, 2020, another request was made on 24th March, 2020, from the Department of Finance and Economic Planning to borrow a further Kshs.5 Million which was electronically remitted to the Department of Finance and Economic Planning and has since been refunded back electronically to the Hospital accounts. However, the documents were not availed before the committee for verification.

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Whether the borrowed funds of Kshs. 6.986 Million have been refunded, the Medical Superintendent stated that so far only Kshs. 278,823 have been refunded through bank by one of the imprest holders (Noel Kusienya). On the remaining balance, his office has written to the Chief Officer Health and Sanitation towards the recovery of the same monies.

On why the Hospital was able to lend money to a tune of Kshs. 11.986 Million, did it mean the Hospital had excess and unused money, he stated that the Hospital didn't

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have enough funds but due to the emergency the Hospital had to step in and assist, since the Bungoma County Referral Hospital was not in charge of Covid – 19.

ORAL SUBMISSION BY THE BUNGOMA COUNTY REFERRAL HOSPITAL BOARD CHAIRPERSON - (REV. CANNON WALTER WAMALWA)

Rev. Cannon Walter Wamalwa appeared before the Committee on 6th May, 2020 at 11.39 a.m and stated that, he was aware of Kshs.6.986Million that was borrowed from the Hospital.

He was informed of Kshs.6.986 Million after it had already been borrowed. He emphasized that according to the procedure the Hospital Board should have deliberated on the matter of lending or borrowing of hospital funds and resolve to lend or not.

Accordingly, it were better for the Hospital Superintendent to inform the Board before the lending, but since the lending had been executed minus the knowledge of the Hospital Board, later on after the lending had been done, the Hospital Board sat and made a decision that any lending or borrowing from the Hospital Funds the Board should always be consulted first.

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The Hospital Board works on the peripheral end and can't control the usage of funds by the Hospital since none of its members is a signatory of the Hospital Accounts. The signatories are the Hospital Accountant, Hospital Superintendent, Hospital Administrator and Chief Officer Health& Sanitation and any three of the four signatories the funds are withdrawn. In this case the Hospital Board plays little role in regard to finances.

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ORAL SUBMISSION BY THE CHIEF OFFICER HEALTH – (MR. PATRICK WANDILI)

He appeared before the Committee on 6th May, 2020 at 12.26p.m being the Accounting Officer of the Ministry of Health and Sanitation.

The Chief Officer alluded that as per the outbreak of the Corona Virus, the Department of Health and Sanitation was to be the frontline to combat the spread of the virus in the county other than other Departments which would have given it supportive mechanisms.

The Chief Officer acknowledged that indeed he wrote a letter to the Medical Superintendent Bungoma County Referral Hospital to release funds of Kshs. 6.986 Million to the Department of Finance and Economic Planning for purposes of carrying out sensitization on Corona Virus (Covid – 19) at Mabanga ATC on 19th March, 2020 to salvage the situation. He granted the borrowing since as the Department there was no any funds to facilitate the function as per the request and thus extended the authorization of the funds to the Medical Superintendent Bungoma County Referral Hospital. The request was premised on the unavailability of emergency kitty funds that had not been sanctioned by the controller of Budget and immediately it is released it will be refunded as per the letter from the Chief Officer Finance and Economic Planning.

On the inquiry of his responsibility in terms of expenditure of the said borrowed funds, he responded that his sole role was purely to lend to the Department of Finance and economic Planning which ought to explain the actual spending of the borrowed funds since the Department of Finance and Economic Planning never went back to Chief Officer Health & Sanitation to confirm whether they had received fund or not.

He learned of the cheques being written to imprest holders although it was risking the Finance Department must answer since they were responsible for marshaling the people to collect the funds through cheque system.

When asked which Department was to play the pivotal role to carry out the Corona Virus sensitization and training. He responded that indeed the Department of Health and Sanitation was responsible but since the plan had been organized from another department in the County Government, he could do nothing but only to support the initiative put in place.

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Whether the funds had been refunded as per the request, the Chief Officer informed the Committee that the funds had not been refunded but he was keen to have the funds refunded to the Hospital.

When asked whether his office was aware of the extra Kshs.5 Million borrowed again for the same purposes. He stated that he was aware and had the letter to that effect and the same fully refunded.

On the plans the Department of Health and Sanitation have to recover the funds yet it was paid to 9 different imprest holders from other departments who were not under his control. He explained that Department of Finance and Economic Planning should refund the monies since it was their jurisdiction that had the expenditure of the funds. He only leant that the nine persons were requested by the Department of Finance and Economic Planning and one of the officers in his Department (Simon Simiyu) was requested in order to have enough imprest holders to get the money through the accounts.

On the medical officers trained to fight Corona Virus (Covid -19) epidemic, the Chief Officer responded that the Department of Health and Sanitation have trained slightly

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above 300 and the same money had been funded by the Department of Finance and Economic Planning.

On the knowledge of the 120 litre Jericans labeled County Government were procured, he responded that the procurement of the Jericans and its distribution is a matter he can't respond to since it was done elsewhere and thus not competent to answer.

On whether there was need for the Hospital Board sanctioning the borrowing of the funds, the chief officer informed the committee that indeed if the Medical Superintendent could have requested him he could have called for an urgent Hospital Board meeting but since it was beyond his control he accepted that he might have broken the procedure which required the Hospital Board to sanction through a board minute.

ORAL SUBMISSION BY THE ADVISOR ON SPECIAL PROGRAMME OFFICER – (CAROLYNE BUYELA)

Ms Carolyn Buyela appeared before the Committee on 6th May, 2020 at 3pm and stated that, she is the advisor of the special programme in the County and thus Coordinate emergency issues and disaster of all the Departments in the County.

She further informed the Committee that she serves as the Secretary of the Bungoma County Disaster & Emergency Committee on an appointment by H.E the Governor.

On the knowledge about the borrowed funds from the Bungoma County Referral Hospital, she responded that she has the full knowledge since she was the author of the concept paper and budget preparation that required Kshs.6,986 Million, which was addressed to the County Executive Committee Member for Public Service Management and Administration, on behalf of the Committee which was approved and then taken to CECM Finance and Economic Planning for funding

She highlighted that she is an imprest holder of Kshs.776,223.00 and she is surrendering the imprest to the Accounting Officer, Finance and Economic Planning being the Accounting Officer.

On whether the Committee received Kshs.6,986 Million she had requested she stated that that, the 9 different imprest holders took money to facilitate and run activities, since funds were deposited at imprest holders accounts and she is only responsible of Kshs.776,223.00. Further the execution and usage of the funds was to be done by the Department of Health and Sanitation Technical Team.

On whether the procurement process was followed, in the purchase of the sanitizers, 120 litre jericans and hand washing soap, she stated that the Accounting Officer is responsible in matters procurement who should ensure compliance. Despite the procurement of goods and services the 120 litre Jericans that were distributed were donated by the Governors friends and were not procured. The same donations were all handled by the County Secretary.

Caro Buyela said she had surrendered part of the money but she didn't submit any document showing the surrender.

ORAL SUBMISSION BY THE AG. CHIEF OFFICER FINANCE AND ECONOMIC PLANNING - (JONATHAN NAMULALA)

The Ag. Chief Officer appeared before the committee on 6th May, 2020 at 2pm and stated as follows; that, he was aware of the borrowing since he wrote a letter to the chief officer health and sanitation to urgently get funds to contact a public sensitization at Mabanga ATC.

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When asked to clarify whether funds reached the department of finance and economic planning, he responded that yes but through issuance of imprest to the appointed imprest holders by the Bungoma County Referral Medical superintendent.

When asked why the issuance of the imprest was a necessity, he clarified that it was urgent and thus that was the easiest way. On whether he assigned public officers in his department to be imprest holders, he responded that he didn't assign anyone to be an imprest holder.

When asked why didn't the department of finance and economic planning complain of not receiving the money. The Ag. Chief Officer stated that since the funds didn't reach the Department there was no need and noted that he will not be liable to refund the monies.

ORAL SUBMISSION BY THE CECM FINANCE AND ECONOMIC PLANNING - (M/S ESTHER WAMALWA)

She appeared before the Committee on 6th May, 2020 at 16.25 p.m and stated that at the time of the pandemic outbreak her Office had made a requisition to the Controller of budget for the release of the emergency funds of Kshs. 50 Million but it delayed for a long period and then through a Cabinet resolution Kshs.6.986 Million was borrowed from Department of Health and Sanitation following a concept note prepared with the budget proposal of Kshs.6.986 Million by the advisor on Special Programme dated 16th March, 2020.

On whether the Funds requested had been received by the time she was appearing before the committee, she answered that the emergency fund of Kshs. 50 Million which had delayed nearly a month was received on 14th April, 2020. The said Emergency funds were geared towards of the training of medics, purchase of

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equipment's, preparations of the isolations and quarantine centers. As per the National Government Circulars, the County government had to set aside Kshs. 30 Million for purposes of start up for Covid – 19 mitigation measures.

Whether the Finance Department received the funds as requested, the county executive committee member stated that as far as the department is concerned, they haven't received any money and thus not responsible to refund any borrowing that the funds never deposited in their accounts.

ORAL SUBMISSION BY CECM – HEALTH (DR. ANTHONY WALELA)

He appeared before the committee on 6th May,2020 and stated that, through a Cabinet resolution, he was aware that it was resolved that ksh.6.9 Million be borrowed from Bungoma County Referral Hospital which would be refunded once the controller of budget approves the Emergency fund request. He further submitted that following the said cabinet resolution, a formal request was then made by the chief officer finance which request was forwarded to the medical superintendent by his health counterpart vide letters dated 18th Maech,2020 reference Nos. CG/BGM/FIN/C.ASS/VOL-IV and CG/BGM/MOH/BOR/VOL.1/192 respectively. When asked whether the Department has a Technical Team that made the request to the Disaster Emergence committee, the CEC-Member informed the committee that two committees were constituted as follows;

- (i) The Technical committee comprising mainly medical practitioners; and

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- (ii) The Bungoma County Covid-19 Response as directed by the National Government comprising of the following members;

-The County Governor and the County Commissioner as co-chairs,

-M/s Carolyne Buyela (secretary to the committee)

-Staff from the county department of Public works

-Department of Health; and

-The police.

When asked about which guarantee his department has on getting the borrowed money back, the CEC-Member emphasized that since he was aware of the activities undertaken and that to him, that was sufficient guarantee.

ORAL SUBMISSION BY PUBLIC ADMINISTRATION MANAGEMENT AND PUBLIC SERVICE (MR. RICHARD SABWAMI KEYA)

He informed the committee that he was aware of the Kshs.6.986 Million which was borrowed from the Hospital.

He further stated that immediately covid-19 struck, the department had to use money from the Emergency Fund on mitigation measures to contain the spread of the pandemic. He also stated that the expenditure of the borrowed funds are well documented and are in custody of the imprest holders.

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ORAL SUBMISSION BY MEMBER OF THE SERVICE DELIVERY UNIT – (M/S PAMELA SERUT)

Madam Pamela Serut appeared before the committee on the 7th May,2020 and she stated that, she works in the Office of H.E the Governor under the Service Delivery Unit (SDU) having been appointed to serve as such on-contract terms. She further submitted that she falls under job group “R”.

She also stated that on the 18th March,2020 she was requested by CEC-Member, Public Administration and Public Service Management Mr. Richard Sabwami to sign for imprest from Bungoma County Referral Hospital and cheques were then issued

and she took hers to KCB Bungoma Branch in the company of fellow imprest holders at about 4pm and since it was getting late she requested to leave for home and have the monies withdrawn the following day, which was done and monies were taken to the office of the CEC-Member, Public Administration and Public Service Management Mr. Richard Sabwami and therefore she didn't submit any surrender document to the Committee.

ORAL SUBMISSION BY ECONOMIC AND PROCUREMENT AFFAIRS ADVISOR – (MARTIN NYONGESA WAFULA)

He appeared before the committee on 7th May, 2020 and submitted, that he was to serve on contract terms in the Office of the Governor as an Economic and Procurement Affairs Advisor and he also doubles as an Advisor on matters Economic and Development to various departments in the County Government establishment and he further submitted that he falls under job group "R".

He stated that on the 18th March, 2020 he was requested by CEC-Member, Public Administration and Public Service Management Mr. Richard Sabwami to sign for imprest from Bungoma County Referral Hospital and cheques were then issued.

He further submitted that his imprest amounting to Kshs.776,223, was to cater for the training of Members of the County Assembly which was to take place on 18th April, 2020 in respect to covid-19 pandemic awareness which never took place and thus the monies were re-banked on 6th May, 2020.

SUBMISSIONS BY M/S STELLA PUKA

She appeared before the committee on 7th May, 2020 and submitted that, she works as a Human Resource officer in the County Department of Public Administration and Public Service Management

That on the 18th March,2020 at about 4pm,she was called by the CEC-Member for Public Administration and Public Service Management to avail herself in the office of the Chief Officer Finance and economic Planning where she met 8 other officers and they were then instructed to proceed to Bungoma County Referral Hospital where they signed for imprests.

She submitted that she did receive a cheque drawn in her favour amounting to Kshs.776,000/-, from the accountant of Bungoma County Referral Hospital as imprest and on the 19th March,2020, she withdrew the said money and took it the CECM, Public Administration and Public Service Management.

She further submitted that, after two weeks, she received returns in respect to the said amounts.

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SUBMISSIONS BY KIZITO NYONGESA

He appeared before the committee on 7th May, 2020 and submitted that he is an accountant by profession working with the County Treasury.

That on the 18th March,2020, he was called by the Ag. Chief Officer, County Department of Finance and Economic Planning Mr.Jonathan Namulala whom he met in the office of CECM Finance whereby he was requested to sign for imprest amounting to kshs.776,200/- from Bungoma County Referral Hospital.

That upon withdrawal of the said money, the same was taken to the cash office at Finance for safe keeping until 18th April,2020 that he was instructed by the Ag. Chief Officer, County Department of Finance and Economic Planning to hand over the said cash to Mr. Simon Simiyu, who in turn acknowledged receipt. Further, all relevant returns had since been prepared and filed by Mr. Simon Simiyu. When asked by the Committee as to why he had prepared returns and surrender documents before

expenditure, he responded that the money had been spend on a sensitization exercise which was carried out on the 18th April,2020.

SUBMISSIONS BY SIMON SIMIYU-PRINCIPAL LIASON OFFICER

Appeared before the Committee on 7th May, 2020 at 11.53 a.m. He is a graduate from the University of Nairobi. Being a Principal Liaison Officer, he is in charge of coordination of partners at the department of Health, and implementation of the health sector coordination system.

He signed an imprest on 18th march, 2020 of kshs.776,223.00. Which was used in implementing strategies meant to combat Covid 19. The specific activity undertaken was training of the healthcare workers on Covid-19 on 23rd and 24th March, 2020. on whether he withdrew the money with rest of other imprest holders, he admitted that the 9 imprest holders withdrew the money together on the same day, 19th march 2020. which they then took to the CEC Public Administration.

On 18th April, 2020 – He confirmed receiving further monies from the below listed officers;

- Kshs.776,223.00 - Kevin Simiyu
- Kshs.776,223.00 – Kizito Nyongesa
- Kshs.97,200.00 Imelda, Cashier Treasury
- Kshs.400,00.00 Patrick Wandili

Total – Kshs2,049,420.00  **#iKUWEiKUWE COPY**

That the physical sensitization of the Hon. Members did not take place but the facilitation was done. The Chief Officer Health, Patrick Wandili gave him the money in cash although he didn't know whether he was an imprest holder or not.

On 3rd April, 2020 he surrendered his imprest of kshs.776,223.00.

The facilitation of Hon. Members was done on 18th April, 2020.

The Surrenders were being taken to the Ministry of Finance.

SUBMISSIONS BY KEVIN NAMULALA SIMIY-PA TO CEC PUBLIC ADMINISTRATION

He appeared before the Committee on 7th May, 2020 at 11.00 a.m. He is the Personal Assistant to CECM Public Administration. His roles and duties are as assigned by the CEC. He is a holder of Bachelor of Education (Arts). He is on a five-year contract and he reiterated to having a personal number.

When asked on whether he is related to Chief Officer Finance, he said he was not related to him in any way. He informed the committee that he was verbally instructed by the CEC Public Administration to avail himself at the ministry of finance. On reaching there he realized that quite a number of officers from other departments were also present to sign for the same task, to sign for an imprest. They were then given further instructions to go and see Chief Officer Health Patrick Wandili who then gave instructions on how they were to sign the imprests.

He signed the imprest warrant on 18th March 2020 of an amount of Kshs.776 223. He deposited the cheque on the same day and withdrew the money on 19th March, 2020. After withdrawal he kept the money in the office up to the time when he received a communication from the chief officer health instructing him to give the money to Simon Simiyu, who then spent the amount on sensitization of MCAs on Covid 19 on 18th April 2020. Mr. Kevin admitted that while signing for the imprest he was not aware of its intended purpose.

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NON- ATTENDANCE BEFORE THE COMMITTEE

Mr. Geoffrey Wafula was reportedly trapped in Nairobi because of the cessation of movement order, consequently the Committee didn't receive any document from him. From the below tabulations, three officers have not surrendered their imprests, an amount totaling to Kshs. 2, 328,000.

ANALYSIS OF THE IMPREST DOCUMENTS AS PRESENTED BEFORE THE COMMITTEE;

No	Imprest holder	Monies advanced as imprest	Status
1	Noel Kusienya	776,223	Surrendered an expenditure of 808,823 as per the documents provided. This is inclusive of the unbanked amount of Kshs.278,823. The amount was used to sensitization of Hon Members on Covid-19.
2	Kevin Namulala	776,223	Surrendered an expenditure of Kshs. 853,980 meant for the facilitation of MCAs. The amount included Kshs. 3,980 for purchase of milk and airtime.
3	Stella Puka	776,223	Surrendered an imprest expenditure of Kshs.776,500. The amount was used to facilitate meetings of the County Disaster Committee, Emergency Response Frontline Team (ERFT),Committee Secretariat, Sub-County Administrators, Media Briefing,

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			Stationery and Catering.
4	Simon Simiyu	776,223	Surrendered an expenditure of Ksh 776, 300. for training of medical personnel and also hire of venue, catering, projector and purchase of air time.
5	Kizito Nyongesa	776,223	Surrendered Kshs. 780,000. The amount was used to pay MCAs for the facilitation of Covid-19
6	Martin Nyongesa	776,223	Re-banked Kshs. 776,223 on 6 th May,2020. The money was meant to pay MCAs but the activity never took place.
7	Pamela Serut	776,223	No surrender documents were tabled before the Committee
8	Caro Buyela	776,223	No surrender documents were tabled before the Committee
9	Geoffrey Wafula	776,223	No surrender documents were tabled before the Committee
	Total	6,986,007	

COMMITTEE GENERAL OBSERVATIONS

1. **THAT**, the initial idea and development of the concept paper for the awareness of the Corona Virus – Covid -19 originated from the Office of the Advisor on Special Programmes (M/s Caro Buyela)
2. The initial budget as proposed by the Office of the Advisor on Special Programmes (M/s Caro Buyela) of Kshs. 6,986,000 Million was approved by

the County Executive Committee Member for Public Administration Management and Public Service and there was no highlight of the facilitation of the County Assembly Members towards sensitization or training on Corona Virus – Covid -19.

3. It was confirmed that indeed a sum of Kshs. 6,986,000 Million was borrowed from the Bungoma County Referral Hospital account through imprest system which was not properly authorized by the (AIE) holder as per Regulations 92 of the **Public Finance Management (County Governments Regulations), 2015**.
4. From the borrowed funds only Kshs. 1,055,046 has been remitted back to the Hospital Accounts.
5. Two of the Governors Advisors and one Governor's appointee on Service Delivery Unit (SDU) were involved on the financial matters as imprest holders namely;
 - i) M/s Carolyne Buyela - Advisor on Special Programmes, Office of the Governor
 - ii) Mr. Martin N.Wafula - Advisor on Economic and Procurement affairs, office of the Governor;
 - iii) M/s Pamela Serut - (SDU-office of the Governor);
6. The Accounting Officer Department of Health and Sanitation contravened **Section 154 (1) Public Finance Management Act, 2012 and Regulations 22(2)(c) & (d) of Public Finance Management (County Governments Regulations), 2015** by requesting the transfer of the funds appropriated for Health Department to another County Government Entity without any written assurance from the borrowing entity.

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7. THAT, the Bungoma Referral Hospital Medical Superintendent as Secretary to the Hospital Board and AIE Holder did not seek for the approval of the Bungoma County Referral Hospital Management Board.
8. THAT, in imprest management as per the **Public Finance Management Act, 2012**, payments should only be for the intended purpose specified in the imprest warrant, hence the payment of MCAs allowances were not among the activities specified in the warrants and the proposed program-based budget submitted to the Committee, in contradiction with the documents presented by Martin Nyongesa, an imprest holder, who re-banked Kshs. 776,223 that was supposed to be used to facilitate Hon. Members an event that was cancelled. **(Annex 1)**. Further the MCAs facilitation on 18th April, 2020 towards corona virus sensitization was not part of the money borrowed from Bungoma County Referral Hospital as per the submissions before the Committee.
9. It was noted that, the emergency fund of Kshs. 50 Million which had delayed was received in the County on 14th April, 2020. The said Emergency funds were geared towards the training of medics, purchase of equipment's, preparations of the isolations and quarantine centers.
10. THAT, **Regulation 91 of the Public Finance Management (County Governments Regulations), 2015**, defines an imprest as form of cash advance or a float which the Accounting Officer may authorize to be issued to officers who in the course of duty are required to make payments. Most of the imprest holders took the imprest outside their course of duty so they can-not ascertain that the imprests were expended for the intended purpose.
11. As per the submissions made before the Committee by the Imprest Holders it was noted that, some of the imprest surrenders tabled before the committee was prepared in the Office of the County Executive Committee Member for

Public Administration Management and Public Service and the Imprest Holders were provided with the documents for compliance purposes.

12. THAT, the list of donors was not provided to the Committee for verification contrary to the **Regulation 71 & 74 of the Public Finance Management (County Governments Regulations), 2015** where upon approval by the County Executive Committee Member, an Accounting Officer receives donations made in favour of the County Government entity, declares, quantifies and make provisions in budget estimates and further proper books of accounts to be maintained in respect to donations.
13. THAT, some of the imprest holders were officers on contract i.e Kevin Namulala, the P.A to CEC Public Administration, raising questions on whether an officer on contract terms should be assigned such responsibilities.
14. The Committee observed that all the 9 imprest holders were verbally instructed by Ag. Chief Officer Finance and Economic Planning to go and sign for the imprests contrary to **Section 152 of the Public Finance Management, Act, 2012**.
15. THAT, by the time of signing the imprests warrants, some of the said officers did not know the intended purpose of the money they were signing for. It was only after surrender of the imprests that they knew how the money was used.
16. THAT, upon depositing the cheques on 18th March 2020, all the 9 imprest holders withdrew the money from KCB bank between 18th and 19th March, 2020 and handed over the funds withdrawn to the County Executive Committee Member for Public Administration Management and Public Service, which was expended a month later. Further the activities of the borrowed funds were coordinated from his office, where all the imprest surrenders were compiled and handed over to imprest holders as part of the imprest surrenders of the funds given to them.


17. There was clear evidence on the failure of the County Executive Committee Member for Health and Sanitation to supervise the administration and delivery of services, manage and coordinate the functions of the County Health and Sanitation Department contrary to **Article 183 (1) (c) of the Constitution of Kenya and Section 36 (1) (a) of the County Governments Act, 2012.**
18. As a result of the delayed exchequer release of emergency funds, it occasioned the borrowing of funds to mitigate against the spread of corona virus pandemic as an emergency, but the procedure and the manner in which the borrowed funds were expended was not proper.
19. It was observed from the Minutes submitted before the Committee that, the County Executive Committee Member for Public Administration Management and Public Service presided over the meetings as a Chairperson of the Emergency Response Frontline Team (ERFT) that discussed M/s Carolyne Buyela to facilitate the procurement of 368 tapped Jericans, 360 buckets, 20 litres of liquid Soap (50 No.) and four boxes of Bar Soap.
20. It was also noted further from the Minutes submitted before the Committee that upon the delivery of the 368 tapped Jericans, 360 buckets, 20 litres of liquid Soap (50 No.) and four boxes of Bar Soap at the Tallying Centre at Mabanga ATC, the County Executive Committee Member for Public Administration Management and Public Service (Mr. Richard Sabwami Keya) among others were in charge where the supplied items were inspected and labeled.

COMMITTEE GENERAL RECOMMENDATIONS

1. **THAT**, the County Executive Committee Member for Finance and Economic Planning to ensure that all monies taken by M/s Carolyne Buyela an Advisor on Special Programmes, Office of the Governor, M/s Pamela Serut - (SDU-

office of the Governor) and Geoffrey Wafula totaling to Ksh. 2,328,669 is fully surrendered and compliance report be forwarded to the County Assembly within 7 days from the adoption of this report.

2. **THAT**, the Appointing Authority to layoff M/s Carolyne Buyela; Mr. Martin N.Wafula and M/s Pamela Serut for being imprest holders in contravention of the Transition Authority Circular REF: TA/2/1 dated 10th March, 2015 which highlighted that, *“the position of the Chief of Staff and those of other Advisors are not a Public Service Office but political appointees and have no executive powers and cannot commit the Government in anyway especially on financial and human resources matters”*. Further M/s Carolyne Buyela facilitated the procurement of the 368 tapped Jericans, 360 buckets, 20 litres of liquid Soap (50 No.) and four boxes of Bar Soap.

In this regard, the Committee sturdily recommends that, the Committee on Implementation to ensure compliance and that no public funds be expended on the said Officers forthwith in terms of personal emoluments from the adoption of this report.  **#IKUWEIKUWE COPY**

3. **THAT**, the County Executive Committee Member for Finance and Economic Planning as the Head of County Treasury to reprimand the Accounting Officer Department of Health and Sanitation pursuant to **Section 156 (2) (a) of the Public Finance Management, Act, 2012** for contravening **Section 156 (4) (b) of the Public Finance Management, Act, 2012** on undermining financial management procedures.
4. **THAT**, the County Executive Committee Member for Finance and Economic Planning as the Head of County Treasury to revoke the designation of Mr. Jonathan Namulala as Ag. Chief Officer County Department of Finance and Economic Planning pursuant to **Section 156 (3) of the Public Finance Management, Act, 2012** for contravening **Section 156 (4),(b) & (c) of the**

Public Finance Management, Act, 2012 on undermining financial management procedures; permitting an expenditure that is unlawful and not properly authorized and failure to do a written notice to the imprest holders pursuant to the provisions of **Section 152 of the Public Finance Management, Act, 2012.**


5. **THAT**, the County Executive Committee Member for Finance and Economic Planning as the Head of County Treasury to take appropriate measures to discipline the Bungoma Medical Superintendent by revoking the AIE holder status and refer the matter to be dealt with in terms of the statutory and other conditions of employment applicable to him for contravening **Regulations 92 of Public Finance Management (County Governments Regulations), 2015; Section 156 (4) (b) & (c) of the Public Finance Management, Act, 2012 and Section 196(5) of the Public Finance Management, Act, 2012** for;

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- (i) Failure to approve all the imprest facility given to the nine imprest holders;
 - (ii) Undermining the financial management procedures and for permitting an expenditure that was unlawful and not properly authorized;
 - (iii) Directing the Hospital Accountant to do an act that constituted a contravention of, or a failure to comply with the Law.
6. **THAT**, the appointing authority to ensure a substantive Chief Officer for Finance and Economic Planning is appointed but, in the meantime, the appointing authority to invoke the powers bestowed under **Section 45 (5) of the County Governments Act, 2012.**
7. **THAT**, the Committee finds the County Executive Committee Member for Public Administration Management and Public Service culpable for financial misconduct for usurping the roles of the Accounting Officer by approving the

expenditure budget of Kshs. 6,986,000 for Covid -19 awareness, approving the rebanking of the monies that were not expended by one of the Imprest Holders thus contravened the **Public Finance Management Act, 2012, Section 196(5), 197 (1) (i); 198 (1) (a), (b);**further exhibited abuse of office, gross misconduct and gross violation of the **Constitution, 2010,**hence be subjected to the consequences as laid down under **Section 40 (1) (b), (c) & (f) of the County Governments Act, 2012**

8. **THAT**, the County Assembly warns the County Executive Committee Member for Finance and Economic Planning to adhere to **Section 111(2) of the Public Finance Management Act, 2012** and further recommends the Sectoral Committee on Finance and Economic Planning to investigate the expenditure of the Emergency Funds in the County.

9. **THAT**, all Public Officers in the County Public Service should be aware of the provisions of **Sections 196(5)(6) & (7) of the Public Finance Management Act, 2012**, which stipulates as follows;  **#IKUWEIKUWE COPY**

“(5) A public officer shall not direct another public officer to do an act that constitutes a contravention of, or a failure to comply with, this Act, the Constitution or any other written law.

(6) A public officer who contravenes this section commits an offence and on conviction is liable to a term of imprisonment not exceeding two years or to a fine not exceeding one million shillings, or to both.

(7) Where a national government entity or a county government entity—

(a) engages in an action that it is prohibited from doing by this Act; or

(b) fails to comply with an obligation imposed on it by this Act, a public officer who assisted or facilitated the act, or who was a party to, or contributed to, the failure, commits an offence and on conviction is liable to a term of imprisonment not exceeding two years or to a fine not exceeding one million shillings, or to both in addition to provisions under Article 226(5) of the Constitution”

10. **THAT**, the Committee finds the County Executive Committee Member for Health and Sanitation incompetent and thus be subjected to the consequences as laid down under **Section 40 (1) (a) of the County Governments Act, 2012**

for contravening Article 183 (1) (c) of the Constitution of Kenya and Section 36 (1) (a) of the County Governments Act, 2012, for failure to supervise the administration and delivery of services and failure to manage and coordinate the functions of the County Health and Sanitation Department.

11. **THAT**, the County Public Service Board to take appropriate disciplinary action against Martin Wakabola Wesonga (Bungoma County Referral Hospital Accountant), Stella Puka (Imprest Holder), Kizito Nyongesa (Imprest Holder), Geoffrey Wafula (Imprest Holder), Noel Kusienya (Imprest Holder) and Simon Simiyu (Imprest Holder) in terms of the statutory and other conditions of employment applicable to them for contravening the provisions of Section 196(5) (6) & (7) of the Public Finance Management, Act, 2012.
12. **THAT**, the County Secretary and the Head of the Public Service to layoff Mr. Kevin Namulala for being an imprest holder in contravention of the Transition Authority Circular REF: TA/2/1 dated 10th March, 2015 which highlighted that, *“the position of the Chief of Staff and those of other Advisors are not a Public Service Office but political appointments and have no executive powers and cannot commit the Government in anyway especially on financial and human resources matters”*. Further the Committee strongly recommends that, the Committee on Implementation to ensure compliance and that no public funds be expended on the Officer forthwith in terms of personal emoluments from the adoption of this report.
13. **THAT**, the County Executive Committee Member for Finance and Economic Planning to ensure that a sum of Kshs. 5,930, 954 Million are refunded back from the emergency funds since the monies borrowed was withdrawn in reference to the emergency of Covid – 19 awareness within a period of 7 days from the adoption of this report.



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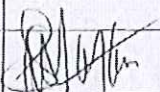
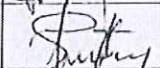
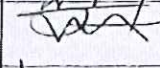
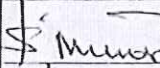
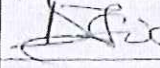
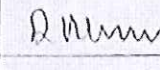
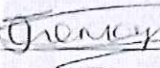

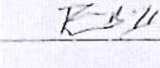
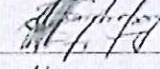
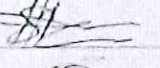
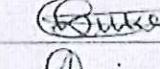
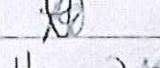
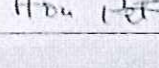
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14. **THAT**, all the Accounting Officers to strictly adhere to **Regulations 42 (1) (b) of Public Finance Management (County Governments Regulations), 2015**, which provides that, *“An Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the County Assembly”*
15. **THAT**, the County Executive Committee Member for Finance and Economic Planning, County Secretary and the Head of the Public Service and the County Public Service Board to file an implementation status report on the respective resolutions above within 14 days from the adoption of this report.

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ADOPTION OF REPORT

We the undersigned members of the Sectoral Committee on Health affix our signatures adopting this report with the recommendations therein.

	MEMBERS NAME	DESIGNATION	SIGN
1	Hon. George Makari	Chairperson	
2	Hon. Meshack Simyu	Vice- Chairperson	
3	Hon. Joseph Magudah	Member	
4	Hon. Ali Machani	Member	
5	Hon. Jane Chebet	Member	
6	Hon. Rosemary Khisa	Member	
7	Hon. Joan Kirong	Member	
8	Hon. Jack Wambulwa	Member	
9	Hon. Tony Barasa	Member	
10	Hon. Mliah Masungu	Member	
11	Hon. Eric Wapang'ana	Member	
12	Hon. Vitahs Wangla	Member	
13	Hon. Elvis Abuka	Member	
14	Hon. Aggrey Mulongo	Member	
15	Hon. Peter Sindani	Member	

ANNEXURES

1. Concept paper from the Special Programme Office
2. Correspondences
3. Minutes of the County Emergency Response Frontline Team dated 20th, 23rd, 24th 28th March, 2020 and 17th, April, 2020.
4. Imprest surrenders documents.
5. Account statement from Bungoma County Referral Hospital

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This is the exhibit marked "BKW 12"
referred to in the annexed Affidavit / Declaration
of Barasa Kundu Nyukuri
Sworn/Declared before me this 3rd
day of Aug 2020 at NRB
Commissioner for Oaths

DATED: 30TH JULY 2020:

TO

H.E. HON. WYCLIFFE WAFULA WANGAMATI

COUNTY GOVERNOR

COUNTY EXECUTIVE OF BUNGOMA

PO BOX 437-50200

055-2030144, Email: bungomacountygovet@gmail.com

Physical Address: Office of the Governor, Municipal Building- Bungoma Town

BUNGOMA

THROUGH

THE OFFICE OF THE CLERK

THE SECOND COUNTY ASSEMBLY OF BUNGOMA

PO BOX 1886-50200

BUNGOMA

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FROM:

BARASA KUNDU NYUKURI, 1ST PETITIONER

PO BOX 447-50204

KIMILILI-BUNGOMA

Email: nyukuribarasakundu2@gmail.com/torchafrika@gmail.com


RE: REQUEST FOR OFFICIAL INFORMATION AND DOCUMENT FROM THE OFFICE OF THE COUNTY GOVERNOR OF H.E. HON. WYCLIFFE WAFULA WANGAMATI AND COUNTY EXECUTIVE COMMITTEE OF BUNGOMA:


IN THE MATTER OF THE PUBLIC INTEREST PETITION FOR CONSIDERATION BY THE COUNTY ASSEMBLY IN THE MATTER OF POSSIBLE IMPEACHMENT AND REMOVAL OF HON. WYCLIFFE WAFULA WANGAMATI FROM OFFICE OF THE GOVERNOR OF BUNGOMA COUNTY:

A CHECKLIST OF INFORMATION AND OFFICIAL DOCUMENTS REQUESTED:

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Pursuant to the provisions of Article 35 and 195 of the Constitution of Kenya, 2010 as read together with Section 87(a) & (b) and Section 96 (1) & (2) as well as the consensus reached during the Pre-Trial Conference convened by the County Assembly Committee of Public Administration and ICT on the 27th July 2020, I hereby humbly request for the following information and documents from H. E. Hon. Wycliffe Wafula Wangamati, County Governor of Bungoma and a respondent herein:

1. A certified Printed and Published hard Copy of the Bungoma County Integrated Development Plan (CIDP) 2018-2022.
2. Certified Hard copies of the Annual Development Plans (ADPs) for the Ten (10) Departments in the County Government of Bungoma for the Financial Years 2018/19, 2019/20 and 2020/21.
3. Certified Hard copies of the County Budget Review Outlook Papers (CBROP) for the Financial Years 2018/19, 2019/20 and 2020/21.
4. Certified Hard copies of the County Fiscal Strategy Papers (CFSPs) for the Financial Years 2018/19, 2020/21 and 2021/22.
5. Certified Hard Copy of the Medium Term Expenditure Framework (MTEF) for the three year period 2018/19 to 2021/21.  **#IKUWEIKUWE COPY**
6. Certified Hard Copies of the Annual Approved Budget Estimates and Appropriation Acts for the Financial Years 2018/19, 2019/20 and 2020/21.
7. Certified copies of Supplementary Budgets for the Financial Years 2017/18, 2018/19 and 2019/20.
8. Certified Hard Copies of the Sector Strategic Plans (SSPs) and Analysis Report for each of the flagship projects across the ten Departments in the County Government of Bungoma.
9. A Certified Hard Copy of Bungoma Spatial Plan (CSP). The said flagship reports should contain the total project cost (Contract Sum), name of contractor, physical location of office, vote head number, amount paid as at 30th July 2020, completion rate and arrears or balance owed to the contractor.
10. Certified copies of the Geographic Information System (GIS) Reports of the County Government of Bungoma for the period between 2018/19 and 2020/21.
11. A certified copy of the Urban Integrated Development Plans (UIDPs) for Kimilili Municipality and Bungoma Municipality.
12. Certified copies of the Programme Based Budgets (PBBs) for the Financial Years 2018/19, 2019/20 and 2020/21.
13. Certified Hard Copies of the Budget & Appropriation Acts (BAAs) for the Financial Years 2018/19, 2019/20 & 2020/21.
14. Certified and approved Hard Copies of the Departmental/Sector Work Plan(s) for the Ten (10) Departments.

15. Certified Hard Copies of the Annual County Government of Bungoma Procurement & Disposal Plans and budgets for the Financial Year 2018/19 to 2020/21.
16. Certified Hard Copies of the Tender Evaluation Reports for the Roads, Infrastructure and Public Works in Bungoma County Contracts for the Financial Years 2018/19, 2019/20 & 2020/21.
17. Certified Hard Copies of the County Government of Bungoma Budget Implementation Reports for the Financial Years 2018/19 to 2020/21.
18. Certified Hard Copies of the Monitoring & Evaluation Reports for the Financial Years 2018/2019 and 2020/21.
19. Certified Hard Copies of the County Executive of Bungoma Management Reports in Response to the Auditor General Reports and Queries on the County Executive for the Financial Years 2017/18 and 2018/19.  **#IKUWEIKUWE COPY**
20. Certified Hard Copies of the approved Annual Work Plan of the Office of H.E. the County Governor of Bungoma for the Financial Year 2019/20.
21. Certified Hard Copies of the Annual Civic Education Reports under the auspices of the Kenya Devolution Support Program (KDSP) funded by the World Bank through the State Department of Devolution & ASAL for the Financial Years 2019/18 and 2019/20.
22. Certified Hard Copies of the documents as verified by the County Imprest Management Committee on the underlined Imprest Warrants in the Office of the County Governor of Bungoma, H.E. Hon. Wycliffe Wafula Wangamati:

S/No.	DATE APPLIED	ITEM CODE	IMPREST WARRANT No.	REMARKS BY THE RELEVANT AUTHORITY ON THE SURRENDER & CLEARANCE STATUS OF THE IMPREST HOLDER
1	15.10.2019	2210303	3544857	
2	19.11.2019	2210802	3856253	
3	11.04.2019	2210802	3551638	
4	22.11.2019	2210303	3856272	
5	12.03.2019	2210802	3882957	
6	11.11.2019	2210802	3856251	
7	16.12.2019	2210710	3882962	
8	12.03.2019	2210802	3856280	

9	25.09.2019	2210710	2544861	
10	19.11.2019	2210802	3856265	
11	22.11.2019	2210802	3170627	
12	27.12.2019	2211306	3882967	
13	30.12.2019	2210306	3882968	
14	17.12.2019	2210801	3882966	
15	22.11.2019	2210303	5856274	
16	19.12.2019	2210801	3882965	
17	22.11.2019	2210303	3856273	
18	14.10.2019	2210309	3551642	

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23. Certified Hard Copies and Soft copies of payrolls for all staff in the County Public Service for the Period between 31st July 2017 and 30th July 2020 , including those on Permanent and Pensionable Terms, those of short term and long term contracts, Partisan Staff in the Office of the Governor and in the Office of the Deputy Governor, Staff in the Ten Departments and in the Office of the County Secretary, Field Staff attached to different departments with their job groups, designations, job description and academic qualifications
24. Certified Lists of the 463 Casual Workers who won the Labour and Employment Case in April 2020 against the County Government of Bungoma.
25. Certified List of Casual Workers in each of the Ten (10) departments, with their years of service, designations and qualifications.
26. Certified List of Casual Workers in the Office of the County Governor Wycliffe Wafula Wangamati and those in the Office of his Deputy Governor, H.E. Hon. Prof. Charles Kibanani Ngome, with their designations, qualification and date of employment as casual workers.
27. Certified Copies of the Circulars from the Salaries and Remuneration Commission and Controller of Budgets with regard to the Personnel Emoluments and the Wage Bill in the County Public Service of Bungoma. The said Report by H.E. the County Governor should be composed of a column on personnel analysis and salaries analysis in terms of the percent Vis-a viz the Development Expenditure from the annual total revenue for the County Government of Bungoma.
28. Certified copies of the Citizen Public Participation & Feedback Reports for the period between 2017/18 and 2020/21.

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29. Certified copy of the Executive Orders/Decree from the County Chief Executive with regard to the creation of the **Service Delivery Unit (SDU)** and the **Directorate of Legal and Cabinet Affairs**,
30. A certified Report of the approval and minutes of the County Public Service Board of Bungoma with regard to the approval of the Service Delivery Unit (SDU) and the Directorate of Legal and Cabinet Affairs.
31. Certified copies of the Advisory Opinion reports from the Bungoma County Budget and Economic Forum (CBEF).
32. Certified copies of the Advisory Opinion & Rapid Assessment Reports from the County Planning Unit (Departmental Economists).
33. Certified Copies of the Minutes of the County Executive Committee (Cabinet) of Bungoma Meeting (s) chaired by the County Governor, H.E. Hon. Wycliffe Wafula Wangamati that authorized/approved the borrowing of **KES 6,986,000/-** from the Bungoma County Referral Hospital and **KES 5,000,000/-** from Webuye Sub County Hospital for Public Awareness on Corona Virus Pandemic through a letter written and signed by the Chief Officer of Finance & Economic Planning, Mr. Jonathan Namulala addressed to the Chief Officer of Health and Sanitation, Mr. Patrick Wandili dated 18th March 2020.
34. A certified copy of the Work Plan and Budget for the said Public Awareness on Corona Virus Pandemic.
35. A Certified Copy of the Handover or Donation Report on the well-wisher or donor of the 20litre Jericans to the Office of the County Governor of Bungoma for the fight against Covid 19 pandemic.
36. **A certified Progress Report** on the Governor's **Wycliffe Wafula Wangamati's** Implementation of the Recommendations of the Committee of Health on the Unprocedural Transfer of Funds from Bungoma Referral Hospital and expenditure touching on Covid 19 Mitigation and other Financial Malpractices in the County Government of Bungoma dated May, 2020.
37. A certified copy of the Letter of Appointment of the County Legal Advisor/ Acting County Attorney to the Governor of Bungoma, Mr. Cyril Simiyu Wanyong'o.
38. A certified letter of Appointment of the Deputy County Secretary and Head of Public Service of Bungoma, Mr. Isaac Welikhe Mukenya.
39. A certified copy of the Appointment Letter/Secondment of Mr. Jonathan Namulala as the Acting County Chief Officer of Finance & Economic Planning.
40. A certified copy of the Letter of Appointment/Secondment of Chief Officer for ICT and Public Administration M/s Phoebe Namukuru Buchunju as the then Acting Secretary to the County Public Service Board, before the appointment of Mr. Joseph Makata as the substantive Secretary to the County Public Service Board of Bungoma.



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41. A certified copy of the advertisement for the Post of the Director for Supply Chain management, Interview Results in terms of Scores and Ranking of all the Interviewees, Appointment Letter of **Alex Momanyi**, together with a Due Diligence Report and background check on the personal Integrity on this particular person, who is a Former Procurement Manager at Nzoia Sugar Company Limited, the current County Director of Supply Chain Management/Procurement Directorate.
42. The list of Senior County Staff who were transferred from the County Government Headquarters to the sub counties and wards in Bungoma County.
43. A certified copy of the List of Causal Workers in the County Government of Bungoma and the list of Casual Workers in the Office of the County Governor, H.E. Wycliffe Wafula Wangamati.
44. A certified copy of the list of partisan staff and qualifications employed by H.E. Governor Wycliffe Wafula Wangamati on 21st July 2017.
45. A certified copy of the **Gazette Notice No. 9982** on the **6.5KM Dual Carriage Kanduyi – Sangalo** Junction Section of Class 33 Road dated 25th October, 2019.
46. A certified copy of the **Backdated Contract** of the Dual Carriage Road dated 2nd October, 2018 from 1st October, 2019.
47. Certified copies of the Tender Evaluation Reports and Awards for the County and Ward Based Roads and public works in the County Government of Bungoma for the Financial Years 2018/19, 2019/20 and 2020/21. The copies of the Awards and Contracts should contain information on the name of the winning companies and list of directors, place of origin and/or permanent address and physical location of their operation and field office as part of the attachments/annexures.
48. A certified copy of the Progress Report of the Construction of **Masinde Muliro Stadium** at Kanduyi that was first budgeted for in the Financial Year 2018/19. The Report should contain information on the commencement date and expected date of completion, cost of the project, and scope of work undertaken as 30th July 2020. It should state how much so far has been paid and the balance of payment.
49. A certified copy of the Progress Report of the Construction of **Milk Processing Plant in Webuye** that was first budgeted for in the Financial Year 2018/19. The Report should contain information on the commencement date and expected date of completion, cost of the project (Contract Sum), and scope of work undertaken as 30th July 2020. It should state how much so far has been paid and the balance of payment. The Report should state the site of the project with an attached site plan together with a copy of the Official Land Search Certificate and the Green Card of the Land under Construction of the Milk Processing Plant. In addition, the County Governor should also submit to the clerk of the County Assembly of Bungoma, copies of all statutory approvals including – National Environmental Management Authority (NEMA) and National Construction Authority (NCA), among others.
50. A certified copy of the Progress Report of the Construction of the **High Altitude Centre** at Kaptama in Mt. Elgon Sub County that was initiated during the Governor Kenneth Lusaka Regime between the Financial Year 2013/14 and 2017/18. The Report should

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- contain specific information including the commencement date and expected date of completion, cost of the project (Contract Sum), and scope of work undertaken as 30th July 2020. The report should also indicate how much so far has been paid and the balance of payment.
51. A certified copy of the Progress Report of the Construction of the **Nalondo Stadium** in Kabuchai Sub County. The Report should contain specific information on the commencement date and expected date of completion, cost of the project (Contract Sum), and scope of work undertaken as 30th July 2020. It should state how much so far has been paid and the balance of payment.
 52. A certified copy of the Progress Report of the Construction of the **Webuye Industrial Park** that was initiated by H.E. the County Governor of Bungoma, Hon. Wycliffe Wafula Wangamati and budgeted for and allocated **KES 350,000,000/-** in the Financial Year 2018/19. The Report should contain specific information on the commencement date and expected date of completion, cost of the project (Contract Sum), and scope of work undertaken as 30th July 2020. It should state how much so far has been paid and the balance of payment.
 53. A certified copy of the Progress Report of the Bursary and Scholarship Program initiated by H.E. hon. Wycliffe Wafula Wangamati of the County Governor of Bungoma for the Financial Years 2018/19, 2019/20 and 2020/21. The Report should include a list of beneficiaries and their detailed bio-data, ward, sub county and socio-economic status of their parents.
 54. A Certified Copy of the **Land Taskforce Report Chaired by Hon. Lawrence Sifuna** on the Illegal and Irregular Allocation of Public Land in Bungoma County that was officially appointed, commissioned and launched by the County Governor, H.E. Hon. Wycliffe Wafula Wangamati in February 2019. The Taskforce finished its Report that was read for submission in July 2019. That the Governor's Progress Report on the Land Taskforce should contain how much money was budgeted for, allocated and actually spent on the Land Taskforce on the fact finding mission of grabbed parcels of public land. It should also have an explanation as to why Governor Wycliffe Wafula Wangamati is yet to receive the Taskforce Report that spent Millions in terms of Tax Payers' public resources on the process.
 55. That pursuant to provisions of Article 195 of the Constitution of Kenya, 2010, the County Assembly Committee on Public Administration & ICT should summon the Chairperson and Members of the Taskforce of Lands as well as County Executive Committee of Lands, Physical and Urban Planning.
 56. A Progress Report in terms of Implementation of Governor Wycliffe Wafula Wangamati's Ten (10) bullet points Election Campaign Manifesto and Pre-Election Pledges for the 2017 Gubernatorial Elections in Bungoma County.
 57. A Stakeholders Consultation and Participation Reports and cabinet Minutes that mandated and authorized H.E. Hon. Wycliffe Wafula Wangamati the County Governor to use public resources to solicit for signatures aimed at the dissolution of the County Government of Bungoma.
 58. A certified consolidated Report of the total revenue of Bungoma and a breakdown of how the funds from the National Exchanger has been equitably shared and/or

distributed across the Nine(9) sub counties in Bungoma County in line with provisions of Article 174 of the Constitution of Kenya,2010.

59. A Certified Copy of the Advertisement and Award Letter and signed Contract for the tender of supplying by Webma Petrol Station near the Weighbridge in Webuye Town, to the County Government of Bungoma Vehicles and Motorbikes.
60. Certified copies of the Tender Evaluation Report, Award Letter and Number of Roads Contracts awarded to **Winger Limited, Gamma Builders Limited, Mundesi Contractors Limited, Citiehills Enterprise Limited, Sonata Kenya Limited, Netima Enterprises Limited, Session Blue Contractors Limited, Lakezel Enterprises Limited, FASTEC Suppliers, Nabwaya Contractors , Dachi Ltd, Lexah Holdings Ltd, Pidngich, Kemasha Investments, Nashab Civil Contractor Ltd, Limassol Company Ltd and Earth Care Services Limited**. That Governor, H.E. Wycliffe Wafula Wangamati and his County Executive Committee Member for Roads, Infrastructure and Public Works should provide satisfactory explanation and justification to the County Citizens of Bungoma and general public as to why most of the aforementioned companies are based outside Bungoma County and were awarded more than one Road to construct in Bungoma County.

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