 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 19 FEB 2026	
DAY: Thurs	
TABLED BY:	Hon. Tindi Mwangi Chair, PAC
CLERK-AT-TABLE:	Mado Miriam



Approved
 SNA
 19/2/26.

THE NATIONAL ASSEMBLY

PARLIAMENT
 OF KENYA
 LIBRARY

 THIRTEENTH PARLIAMENT – FIFTH SESSION

 THE PUBLIC ACCOUNTS COMMITTEE

 THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-
 GENERAL ON THE FINANCIAL STATEMENTS FOR THE NATIONAL
 GOVERNMENT MINISTRIES, DEPARTMENTS AND AGENCIES

FOR THE FINANCIAL YEAR 2022/2023

(VOLUME II: MINUTES)



**MINUTES OF THE 306TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 17TH FEBRUARY 2026, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00
A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Emathe Joseph Namuar, MP
6. Hon. Kitany Marianne Jebet, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mary Emaase Otucho, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Josphat Bundotich – Principal Sergeant at Arms
7. Mr. Cyrille Mutali – Fiscal Analyst II
8. Ms. Lydia Shallom – Research Officer III
9. Mr. Meldrick Sakani – Audio Officer

OFFICE OF THE AUDITOR-GENERAL

- Mr. Jeff Otieno – Senior Auditor

THE NATIONAL TREASURY

Rev. CPA. L. Kimathi Kwiriga

– Parliamentary Liaison

MIN.NO. NA/DAAOSC/PAC/2026/045 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/046 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/047 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Crop Development;
- ii. State Department for Co-Operatives;
- iii. State Department for Trade;
- iv. State Department for Industry;
- v. State Department for Micro, Small and Medium Enterprises (Msme) Development;
- vi. State Department for Investment Promotion;
- vii. State Department for Labour and Skills Development;
- viii. State Department for Social Protection and Senior Citizen Affairs;
- ix. State Department for Mining;
- x. State Department for Petroleum;
- xi. State Department for Tourism;
- xii. State Department for Wildlife;
- xiii. State Department for Gender and Affirmative Action;
- xiv. State Department for Public Service;
- xv. State Department for Youth Affairs;
- xvi. State Department for East African Community Affairs;
- xvii. State Department for Regional and Northern Corridor Development;
- xviii. State Law Office and Department of Justice;
- xix. The Judiciary;
- xx. Ethics and Anti-Corruption Commission;
- xxi. Office of The Registrar of Political Parties;
- xxii. Witness Protection Agency;
- xxiii. Kenya National Commission on Human Rights;

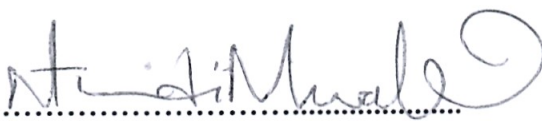
- xxiv. National Land Commission;
- xxv. Independent Electoral and Boundaries Commission;
- xxvi. Parliamentary Service Commission;
- xxvii. National Assembly; **Error! Bookmark not defined.**
- xxviii. Parliamentary Joint Services;
- xxix. Judicial Service Commission;
- xxx. Commission on Revenue Allocation;
- xxxi. Public Service Commission;
- xxxii. Salaries and Remuneration Commission;
- xxxiii. Teachers Service Commission;
- xxxiv. National Police Service Commission;
- xxxv. Office of The Controller of Budget;
- xxxvi. The Commission on Administrative Justice; and
- xxxvii. National Gender and Equality Commission.

Observations and recommendations are contained in the report.

The Committee adopted the Report, it having been proposed by Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and seconded by Hon. Emathe Joseph Namuar, MP.

MIN.NO.NA/DAAOSC/PAC/2026/048 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.10 p.m. The next meeting will be held on 24th February 2026 at 10.00 am.

Signed.....

Date 18/02/2026.....

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 305TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 11TH FEBRUARY 2026, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00
A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – Chairperson
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP (online)
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. Hon. Kitany Marianne Jebet, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice-Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Mr. Cyrille Mutali – Fiscal Analyst II
6. Ms. Lydia Shallom – Research Officer III
7. Mr. Meldrick Sakani – Audio Officer

OFFICE OF THE AUDITOR-GENERAL

- Mr. Paul Kagwanja – Deputy Director, Liaison Office

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga – Parliamentary Liaison

MIN.NO. NA/DAAOSC/PAC/2026/041 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/042 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/043 CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023

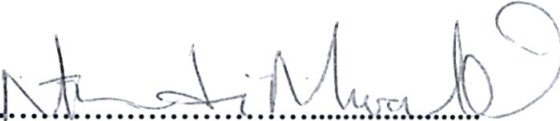
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Lands and Physical Planning;
- ii. State Department for Information, Communication, Technology and Digital Economy;
- iii. State Department for Broadcasting and Telecommunications;
- iv. State Department for Sports and The Arts;
- v. State Department for Culture and Heritage;
- vi. State Department for Energy;
- vii. State Department for Livestock; and
- viii. State Department for The Blue Economy and Fisheries.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/044 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held on 12th February 2026 at 10.00 am.

Signed.....

Date18/02/2026.....

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 304TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 10TH FEBRUARY 2026, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00
A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. Hon. Kitany Marianne Jebet, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Cyrille Mutali – Fiscal Analyst III
7. Ms. Lydia Shallom – Research Officer III
8. Mr. Josphat Bundotich – Principal Sergeant at Arms
9. Mr. Hillary Mageka – Media Relations Officer
10. Mr. Meldrick Sakani – Audio Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office

MIN.NO.NA/DAAOSC/PAC/2026/037 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/038 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/039 CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023

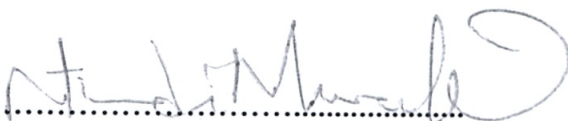
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Shipping and Maritime Affairs;
- ii. State Department for Housing and Urban Development;
- iii. State Department for Public Works;
- iv. State Department for Irrigation;
- v. State Department for Environment and Climate Change; and
- vi. State Department for Water and Sanitation.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/040 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held on 11th February 2026 at 10.00 am.

Signed.....

Date18/02/2026

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 303RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 9TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 2.00 P.M.**

PRESENT

- | | | |
|--|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, CBS, MP | – | Chairperson |
| 2. The Hon. Mary Emaase Otucho, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 8. Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Victor Kipng'etich Koech, MP | | |
| 11. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|-------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | – | Vice-Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. Lesuudá Josephine Naisula, OGW, CBS, MP | | |
| 4. The Hon. Mohamed Aden Adow, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Leonard Machira | – | Principal Clerk Assistant II |
| 2. Mr. Victor Weke | – | Principal Clerk Assistant II |
| 3. Mr. Mark Namaswa | – | Clerk Assistant II |
| 4. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 5. Ms. Comfort Achieng | – | Clerk Assistant III |
| 6. Mr. Jacknorine A. Buleemi | – | Clerk Assistant III |
| 7. Mr. Cyrille Mutali | – | Fiscal Analyst III |
| 8. Ms. Lydia Shallom | – | Research Officer III |
| 9. Ms. Yvonne Kendi | – | Hansard Officer III |
| 10. Ms. Lilian Aluga | – | Protocol Officer |
| 11. Mr. Josphat Bundotich | – | Principal Sergeant at Arms |
| 12. Mr. Hillary Mageka | – | Media Relations Officer |
| 13. Mr. Mark Mbuthia | – | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|---------------------------------|
| 1. Mr. Paul Kagwanja | – | Deputy Director, Liaison Office |
| 2. Mr. Ezekiel Omoro | – | Audit Associate |

NATIONAL TREASURY

- 1. Mrs. Edith Nkanata Kithinji – Senior Deputy Accountant General
- 2. Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2026/033 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/034 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/035 CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

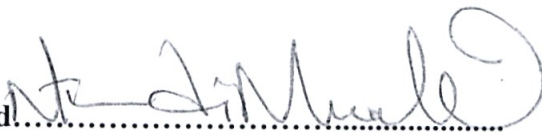
- i. State Department for Roads; and
- ii. State Department for Transport.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/036 ADJOURNMENT

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on 10th February 2026.

Signed.....



Date18/02/2026

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 302ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 9TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 9.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – **Chairperson**
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

1. Mrs. Edith Nkanata Kithinji – Senior Deputy Accountant General
2. Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2026/029 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/030 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/031 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

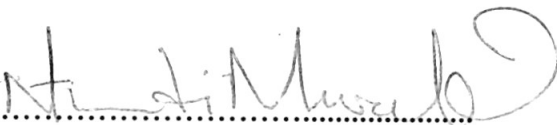
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Implementation of Curriculum Reforms;
- ii. Ministry of Health; and
- iii. State Department for Public Health and Professional Standards.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/032 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....

Date18/02/2026.....

The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson

**MINUTES OF THE 301ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 7TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 2.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – **Chairperson**
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- | | | |
|--------------------------------|---|----------------------------------|
| 1. Mrs. Edith Nkanata Kithinji | – | Senior Deputy Accountant General |
| 2. Rev. CPA Kimathi Kwiriga | – | Senior Accountant |

MIN.NO. NA/DAAOSC/PAC/2026/025 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/026 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/027 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

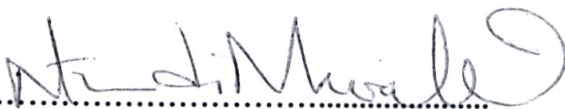
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Higher Education and Research;
- ii. State Department for Early Learning and Basic Education; and
- iii. State Department for Post Training and Skills Development.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/028 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on 9th February at 9.00 am in the same venue.

Signed.....

Date ...18/02/2026.....

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 300TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 7TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 9.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – Chairperson
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice-Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- | | | |
|--------------------------------|---|----------------------------------|
| 1. Mrs. Edith Nkanata Kithinji | – | Senior Deputy Accountant General |
| 2. Rev. CPA Kimathi Kwiriga | – | Senior Accountant |

MIN.NO. NA/DAAOSC/PAC/2026/021 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/022 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/023 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Foreign Affairs;
- ii. State Department for Diaspora Affairs; and
- iii. State Department for Technical, Vocational Education and Training.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/024 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....

Date18/02/2026.....

The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson

**MINUTES OF THE 299TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 6TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 2.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – Chairperson
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice-Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- | | | |
|--------------------------------|---|----------------------------------|
| 1. Mrs. Edith Nkanata Kithinji | – | Senior Deputy Accountant General |
| 2. Rev. CPA Kimathi Kwiriga | – | Senior Accountant |

MIN.NO. NA/DAAOSC/PAC/2026/017 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-five minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/018 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/019 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

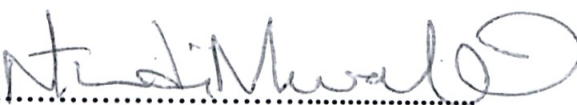
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Development of The Arid and Semi-Arid Lands;
- ii. Ministry of Defence; and
- iii. Ministry of Foreign Affairs.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/020 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on 7th February 2026 at 9.00 am in the same venue.

Signed.....

Date ...18/02/2026.....

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 298TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 6TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 9.00 A.M.**

PRESENT

- | | | |
|--|---|-------------|
| 1. The Hon. Nicholas Tindi S. Mwale, CBS, MP | - | Chairperson |
| 2. The Hon. Mary Emaase Otucho, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 8. Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Victor Kipng'etich Koech, MP | | |
| 11. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP | | |
| 4. The Hon. Mohamed Aden Adow, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Leonard Machira | - | Principal Clerk Assistant II |
| 2. Mr. Victor Weke | - | Principal Clerk Assistant II |
| 3. Mr. Mark Namaswa | - | Clerk Assistant II |
| 4. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 5. Ms. Comfort Achieng | - | Clerk Assistant III |
| 6. Mr. Jacknorine A. Buleemi | - | Clerk Assistant III |
| 7. Mr. Cyrille Mutali | - | Fiscal Analyst III |
| 8. Ms. Lydia Shallom | - | Research Officer III |
| 9. Ms. Yvonne Kendi | - | Hansard Officer III |
| 10. Ms. Lilian Aluga | - | Protocol Officer |
| 11. Mr. Josphat Bundotich | - | Principal Sergeant at Arms |
| 12. Mr. Hillary Mageka | - | Media Relations Officer |
| 13. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|---------------------------------|
| 1. Mr. Paul Kagwanja | - | Deputy Director, Liaison Office |
| 2. Mr. Ezekiel Omoro | - | Audit Associate |

NATIONAL TREASURY

- | | | |
|--------------------------------|---|----------------------------------|
| 1. Mrs. Edith Nkanata Kithinji | – | Senior Deputy Accountant General |
| 2. Rev. CPA Kimathi Kwiriga | – | Senior Accountant |

MIN.NO. NA/DAAOSC/PAC/2026/013 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-five minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/014 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/015 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

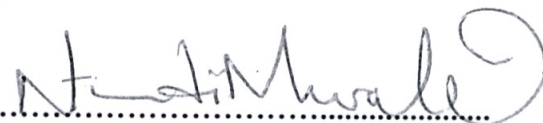
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. National Police Service;
- ii. State Department for Internal Security and National Administration; and
- iii. State Department for Devolution.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/016 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 1.10 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....

Date18/02/2026

The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson

**MINUTES OF THE 297TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 5TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 2.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – Chairperson
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice-Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- 1. Mrs. Edith Nkanata Kithinji – Senior Deputy Accountant General
- 2. Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2026/009 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-five minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/010 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/011 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

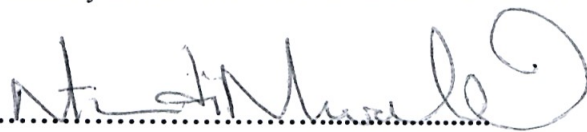
Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

- i. State Department for Interior and Citizens Services;
- ii. State Department for Correctional Services; and
- iii. State Department for Immigration and Citizen Services.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/012 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 5.10 p.m. The next meeting will be held on 6th February 2026 at 9.00 am in the same venue.

Signed.....

Date ... 18/02/2026

**The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson**

**MINUTES OF THE 296TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON, 5TH FEBRUARY 2026, AT PRIDE INN, MOMBASA COUNTY, AT 9.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP – **Chairperson**
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Leonard Machira – Principal Clerk Assistant II
2. Mr. Victor Weke – Principal Clerk Assistant II
3. Mr. Mark Namaswa – Clerk Assistant II
4. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
5. Ms. Comfort Achieng – Clerk Assistant III
6. Mr. Jacknorine A. Buleemi – Clerk Assistant III
7. Mr. Cyrille Mutali – Fiscal Analyst III
8. Ms. Lydia Shallom – Research Officer III
9. Ms. Yvonne Kendi – Hansard Officer III
10. Ms. Lilian Aluga – Protocol Officer
11. Mr. Josphat Bundotich – Principal Sergeant at Arms
12. Mr. Hillary Mageka – Media Relations Officer
13. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director, Liaison Office
2. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- | | | |
|--------------------------------|---|----------------------------------|
| 1. Mrs. Edith Nkanata Kithinji | – | Senior Deputy Accountant General |
| 2. Rev. CPA Kimathi Kwiriga | – | Senior Accountant |

MIN.NO. NA/DAAOSC/PAC/2026/005 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2026/006 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2026/007 **CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2022/2023**

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2022/2023, with regard to the accounts of the following state departments:

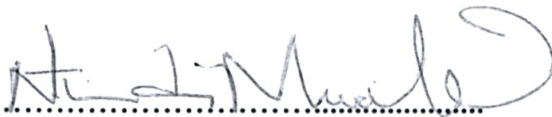
- i. The National Treasury;
- ii. Executive Office of The President; and
- iii. Office of The Deputy President.

Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2026/008 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 1.10 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, CBS, MP
Chairperson

MINUTES OF THE 295TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 22ND JANUARY 2026, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, CBS, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - Vice-Chairperson (Online)
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, CBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mary Emaase Otucho, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. Hon. Kitany Marianne Jebet, MP
8. The Hon. Nabwera Daraja Nabii, MP (Online)
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, CBS, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Mohamed Jelle - Clerk Assistant III
5. Ms. Lydia Shalom - Research Officer III
6. Mr. Yvonne Kendi - Hansard Reporter III
7. Mr. Henry Mageka - Media Relations Officer III
8. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. John Lomuket - Deputy Director, Audit
2. Mr. Josephat Muthusi - Senior Auditor
3. Mr. Ezekiel Omoro - Audit Associate

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE NATIONAL POLICE SERVICE

- | | | |
|-------------------------------|---|--|
| 1. Ms. Bernice Lemedeket, MBS | - | Secretary, Administration |
| 2. Dr. Wanderi Mwangi | - | Director, Personnel |
| 3. Dr. Julius Olayo | - | Director, Human Capital Management |
| 4. Mr. Lemupere Solomon | - | Director, Legal |
| 5. Mr. Michael Ouma | - | Director, ICT |
| 6. Mr. Arthur Nduati | - | Senior Chief Finance Officer |
| 7. Mr. Joel Ngolekong | - | Head, Supply Chain Management Services |
| 8. Mr. Samwel Maina | - | Head, Accounting Unit |
| 9. Mr. James Macharia | - | Head, Internal Audit Unit |
| 10. Mr. Clifford Rono | - | Financial Accountant |
| 11. Mr. Edgar Aswani | - | Communication Officer |

MIN.NO. NA/DAAGPC/PAC/2026/001: PRELIMINARIES

The Chairperson called the meeting to order at 2.40 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2026/002: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2026/003: EXAMINATION OF OAG REPORT FY 2022/23; THE NATIONAL POLICE SERVICE

Ms. Bernice Lemedeket, MBS, the Secretary Administration/Accounting Officer for the National Police Service, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

239.1. Unpaid Group Life Benefits

Clause 2.3.1 of the contract provides that upon the death of a member, the Member's declared next of Kin shall be paid a lump sum compensation of five years (5) annual basic salary. However, as at the time of audit in the month of November, 2023 the Company had not paid an amount of Kshs. 220,138,900 in respect to group life sum assured. This is contrary to the contract terms which states that claims shall be paid within five (5) days after notification and provision of all documentations.

The Accounting Officer agreed with the findings of the Auditor and noted that Britam had not yet paid Kshs. 220,138,900 in respect to Group Life Sum Assured by the time of audit. However, out of these, ninety-seven (97) cases amounting to Kshs.206,509,300/-have been fully settled. Three (3) cases amounting to Kshs. 6,096,000/- are in the processing stage.

The committee noted the response and asked the accounting officer with the insurance companies to stick to the terms of the contract and make sure officers are compensated as stated in the contract.

239.2. Unpaid Injury Group Personal Accident (GPA)

Review of insurance records revealed that the time of audit in November, 2023 the Company had a backlog of three hundred and twelve (312) persons with unpaid Injury GPA claims despite having been notified.

The Accounting Officer stated that it is true that at the time of audit November 2023, Britam had a backlog of 312 persons with unpaid injury GPA but had been notified. Out of these, seventy-eight (78) claims have been settled, forty-four (44) claims are in the processing stage and one (1) case the officer is still recuperating from head injuries. One hundred and eight nine (189) cases involve officers who are yet to provide documentation for medical assessment and processing of their claims.

The committee noted the response and asked the accounting officer with the insurance companies to stick to the terms of the contract and make sure officers are compensated as stated in the contract.

239.3. Unpaid Fatal Group Personal Accident (GPA)

The contract provides that permanent total disability under Group Personal Accident (GPA) shall be compensated at a rate of five (5) years basic salary multiplied by the percentage awarded. However, during the period under review, the Company had not processed four (4) claims amounting to Kshs.1,405,800 under fatal GPA.

Management stated that it is true that at the time of audit November 2023, Britam had not processed Four (4) claims under fatal GPA. All four (4) cases have been fully settled.

The Committee noted the response and marked the query as resolved.

239.4. Unpaid Claims under Work Injury Benefits Act (WIBA)

Review of records provided for audit revealed that the contract running from January, 2023 to the time of audit in the month of November, 2023 had unpaid WIBA claims of six hundred and eighty-seven (687) persons whose dispatch to the Company had not been done. Further, the contract provides that death under WIBA or as a result of occupational accident shall be compensated at a rate of eight (8) years gross salary of the beneficiary. However, review of records provided for audit revealed that from January, 2023 up to the time of the audit in the month of November, 2023, the Company had not processed WIBA deaths for fourteen (14) members.

Management stated that it is true that at the time of audit November 2023 NPS had unpaid WIBA claims of six hundred and eighty-seven (687) persons whose dispatch to Britam had not been settled. Out of these, two hundred and eleven (211) claims have since been settled. Seventy-eight (78) cases are in the processing stage. Five (5) cases the officers are still recuperating due to the nature of the injury.

The Committee noted the response and insisted that Management did not adequately monitor the contract to ensure that the contract terms are complied with and ensure value for money and benefit to members from the contract.

242. Abandoned Construction Works - Laisamis Police Station

Review of project records provided revealed that the Contractor had abandoned the site before completion of the project and without any handing over. Further, the project had pending works including; paving, storm water drainage, landscaping, access road and parking, fencing and borehole. In addition, on 05February, 2018 the contractor forwarded a claim of Kshs. 59,239,669 over and above the contract sum bringing the total cost of the project to Kshs. 164,605,081 representing a 56% variation of the original contract sum. Although the matter is under arbitration, the process had not been concluded and the project remained incomplete as at the time of the audit in the month of November,2023.

Management stated that the contractor abandoned the site without any handing over citing delayed payment. The Contractor did his own appraisal of Kshs. 59,239,669 bringing the total cost of the project to Kshs. 164,605,081 representing a 56% variation of the original contract sum. This variation by the contractor was however not accepted by NPS. The matter went to arbitration and it's still active.

The Committee noted the response by the Management and asked that the Committee be provided with a status report of the negotiations thus far.

243. Stalled Administration Police Service Projects

Physical inspection of works and review of project documents revealed that the Service has four (4) stalled development projects awarded in 2006/2007 at police college Embakasi 'A' Campus and which were at various levels of completion and payments made so far totaling to Kshs. 38,855,887.

The Committee noted the responses given on the four stalled projects and wasn't satisfied. Thus, they instructed the Accounting Officer to retreat and do a fresh response to this query within the next three days.

244. Delay in Separation of Electricity Meters

In the financial years 2020/2021 and 2021/2022, the State Department paid Kshs. 78,000,000 and Kshs. 72,000,000 respectively to Kenya Power and Lighting Company to aid in separating electricity meters from the one common meter paid by the State Department to individual police officers. However, during the year under review, it was noted that the service provider had only fitted some housing units at West Park Estate with prepaid meters in November 2021 and separation at the National Police College (NPC) Kiganjo was ongoing in 2023, no other works have been undertaken in any other police line.

Management stated that the NPS has continued to be adversely affected by the accumulation of power bills due to unseparated meters despite reminders to both the State Department of Housing and Urban Development and Kenya Power and Lighting Company. The accumulated bills have greatly inconvenienced the National Police Service since the Housing Policy on the National Police Service in September,2018 led to a reduction on the allocation of funds for utilities as officers are responsible for individual electricity bills.

The Committee noted the response and wasn't satisfied as it didn't address why the payment was made before the works were done.

245. Lack of Ownership Documents for Land

Land documents provided for audit indicated that only around four hundred and sixty-four (464) title deeds were under the custody of the Deputy Inspector General at Vigilance House and several others at The National Treasury who is the main custodian of public assets. This is an indication that only 20% of the land owned by Service had title deeds while the balance of approximately 80% did not have ownership documents.

Management stated that the Service has formed a Land Titling Committee comprising NPS officers and technical officers from State Department of Land and physical planning, Survey of Kenya and National Land Commission tasked to address all NPS land challenges and fast track processing of relevant documentation.

246. Stations Operating Without Authority to Incur Expenditure (AIE) Allocations

Review of records and physical verification revealed that one hundred and fifty-one (151) gazetted police stations were operating without funding in form of AIE. Instead, the stations were meeting their recurrent expenditures through support from nine (9) mother stations.

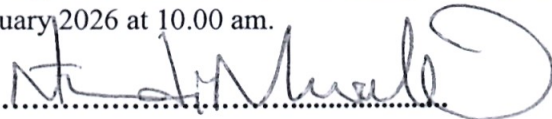
Management stated that as of now all the 151 police stations have now been funded.

The Committee noted the response and marked the issue as resolved.

MIN.NO.NA/DAAGPC/PAC/2026/004: ADJOURNMENT

There being no other business, the meeting was adjourned at 5.06 p.m. The next meeting will be held on 23rd January 2026 at 10.00 am.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 294TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON FRIDAY, 28TH NOVEMBER 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 2.00 P.M.**

PRESENT

- | | | |
|--|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 3. The Hon. Emathe Joseph Namuar, MP | | |
| 4. The Hon. Mary Emaase Otucho, MP | | |
| 5. The Hon. Victor Kipng'etich Koech, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|-------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 6. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 7. The Hon. Kitany Marianne Jebet, MP | | |
| 8. The Hon. Mohamed Aden Adow, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Yakub Adow Kuno, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Ms. Lydia Shalom | - | Research Officer III |
| 6. Ms. Yvonne Kendi, | - | Hansard Reporter. |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-----------------|
| 1. Mr. Wilson Maiyo | - | Director, Audit |
| 2. Mr. Ezekiel Omoro | - | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-----------------------|
| Rev. CPA. L. Kimathi Kwiriga | - | Parliamentary Liaison |
|------------------------------|---|-----------------------|

THE STATE DEPARTMENT FOR WATER AND SANITATION

- | | | |
|-------------------------|---|---------------------------------|
| 1. Mr. Julius K. Korir, | - | Principal Secretary |
| 2. Eng. Sao Alima | - | Water Secretary |
| 3. Dr. Jennifer Owino | - | Head of Accounting Unit |
| 4. Ms. Jackline Kemunto | - | CEO, LVBWDA |
| 5. CPA Nicholas Kariuki | - | Manager Finance Accounts, TWWDA |
| 6. CPA Nicholas Kanyeke | - | Chief Manager Finance, TWWDA |
| 7. Mr. Joseph Kariuki | - | Programme Coordinator, ADB |
| 8. Mr. Robert Osano | - | Chief Finance Officer |
| 9. Mr. Douglas Murei | - | CEO, RVWDA |
| 10. Mr. Hamoud Mguza | - | CEO, CWWDA |
| 11. Eng. Joseph Kamau | - | CEO, AWWDA |
| 12. Mr. Humphrey Masai | - | Accountant |

MIN.NO. NA/DAAGPC/PAC/2025/509: PRELIMINARIES

The Chairperson called the meeting to order at 2.30 P.m. and said a word of prayer, followed by introductions by all present

MIN.NO.NA/DAAGPC/PAC/2025/510: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/511: THE STATE DEPARTMENT FOR WATER AND SANITATION. VOTE 1109.

Mr. Julius K. Korir, the Accounting Officer/Principal Secretary for the State Department of Water, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1185. Budgetary Control and Performance
2. 1187.2 Failure to Engage a Project Communication Specialist
3. 1197. Non-Recovery of Advance Payment
4. 1201. Budgetary Control and Performance
5. 1202. Avoidable Costs on the Delayed Settlement of Pending Bills
6. 1204. Unsupported Expenditure on Purchase of Goods and Services

7. **1207. Budgetary Control and Performance**
8. **1208. Pending Accounts Payable**
9. **1212. Unconfirmed Transferred Project Assets**
10. **1216. Budgetary Control and Performance**

1180. Poor Project Management

Extensions were due to delays in land acquisition. Addendum No. 16 formalized the extended timeline. Additional World Bank funding (USD 30M) was secured for remaining works. Construction is ongoing and expected to complete by 31st May 2025.

The Committee directed the Accounting Officer to look at the recommendation of last year's report for the financial year 2021/2022, which was recently tabled, and take appropriate action.

1181. Lack of Supporting Documents for Payment of Compensation Funds

All payment schedules, vesting letters, and valuation documents were compiled and attached

The Committee directed the Accounting Officer to provide a status report on the compensation schedule of project-affected persons and the acquisition of land.

1186. Unresolved Prior Year Audit Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report for the financial year 2021/2022, which was recently tabled, and take appropriate action.

1187.1 Lack of Consultancy Budget

The procurement for the consultant was done by Kwale Water and Sewerage Company and the estimated cost for the consultancy was underestimated at Kshs. 225,000 per month. Upon negotiation with the first ranked consultant in technical and experience, the agreed rate was Kshs. 450,000 per month and since the cost for the item was not fixed, the annual work plan for 2021-2022 FY incorporated the actual contract cost of Kshs. 5.4 million for 12 months.

The Committee directed the accounting officer to provide the World Bank report.

The Committee directed the Accounting Officer to provide a status report on the following projects.

1. **1188.1 Construction of Ablution Blocks for Kwale Town**
2. **1188.2 Laying of Distribution Lines from Mabokoni Reservoir to Ukunda Town and Environs**

3. 1188.3 Construction of Collector and Transmission Lines, Drilling Borehole, Equipping and Auxiliary Facilities
4. 1188.4 Construction of Six (6) Ablution Blocks in Ukunda Town
5. 1189.1 Construction of Baricho Well-Field Protection Works
6. 1189.2 Delay and Default in Renewal of Performance Security
7. 1189.3 Construction of Mombasa North Mainland Short Term Water Distribution System
8. 1190.1 Improvement of Storm Water Outlets
9. 1190.2 Rehabilitation of Kipevu Waste Water Treatment Plant
10. 1190.3 Construction of Ablution Blocks in Mombasa County
11. 1190.4 Rehabilitation and Extension of Mombasa Water Supply Distribution Works
12. 1190.5 Rehabilitation & Extension of Sewer Networks in Mombasa West Mainland and Island
13. 1191.1 Construction of Water Distribution Works Project
14. 1191.2 Abandoned and Stalled Works for Construction of Ablution Blocks
15. 1192.1 Construction of Faeces Sludge Treatment Plant in Watamu
16. 1192.2 Construction of Faeces Sludge Treatment Plant in Malindi Lot 3A
17. 1192.3 Construction Works of Ten (10) Ablution Blocks
18. 1192.4 Construction of Water Distribution Works for Malindi Town, Gongoni and Mambrui Centres
19. 1193.1 Contract for the Supply of Water to Voi, Mwatate, Wundanyi and Taveta
20. 1193.2 Abandoned and Stalled Works for Construction of Ablution Blocks at Voi, Mwatate, Maungu, Taveta and Wundanyi
21. 1193.3 Construction of Office Block at Voi Town Lot II
22. 1193.4 Construction of Storage Warehouse for Pipes, Fittings and Portable Equipment
23. 1194. Delay in Project Completion Implemented by Northern Water Works Development Agency
24. 1195. Delay in Projects Completion of Contracts Implemented by Wajir Water and Sewerage Company

1196. Overpayment of Taxation on Consultancy

The overpayment was related to increased supervision time due to project extension and VAT rate adjustment from 14% to 16%. This has been reconciled and documented in the signed addendum.

1200. Unsupported Pending Account Payables

The Ministry stated that the balance of Kshs.115,740,344 represented contractors' interest of Kshs. 92,000,000 on delayed payments and Kshs. 23,740,344 balances on claim. The financial statement was corrected by replacing the sub-title "retention" by "claims and interests". The contractual

claims for Construction of Water supply Systems in Keroka & Isebania. arose from the clauses of the contract agreement for the project.

The Committee directed the accounting officer to provide details on how the large amount of interest cost was arrived at and to provide the contract documents.

1205. Understatement of Expenditure on Compensation to Employees

The Committee directed the officer of the Auditor General to report on the status of the query at the next meeting with the state department.

1206. Misstatement of Cash and Cash Equivalentents

The Committee directed the officer of the Auditor General to report on the status of the query at the next meeting with the state department.

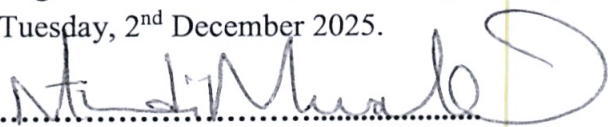
1209. Delay in Project Completion

The Committee directed the Accounting Officer to look at the recommendation of last year's report for the financial year 2021/2022, which was recently tabled, and take appropriate action.

MIN.NO.NA/DAAGPC/PAC/2025/512 ADJOURNMENT

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on Tuesday, 2nd December 2025.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 293RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON FRIDAY, 28TH NOVEMBER 2025, IN AVIAN COURT HOTEL, NAIVASHA, NAKURU COUNTY AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson (Online)**
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Mohamed Aden Adow, MP
9. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Mohamed Jelle - Clerk Assistant III
5. Ms. Lydia Shallom - Research Officer III
6. Ms. Yvonne Kendi - Hansard Reporter III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson Maiyo - Director, Audit
2. Mr. Ezekiel Omore - Audit Associate

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR WATER AND SANITATION

- | | | |
|-------------------------|---|---------------------------------|
| 1. Mr. Julius K. Korir, | - | Principal Secretary |
| 2. Eng. Sao Alima | - | Water Secretary |
| 3. Dr. Jennifer Owino | - | Head of Accounting Unit |
| 4. Ms. Jackline Kemunto | - | CEO, LVBWWDA |
| 5. CPA Nicholas Kariuki | - | Manager Finance Accounts, TWWDA |
| 6. CPA Nicholas Kanyeke | - | Chief Manager Finance, TWWDA |
| 7. Mr. Joseph Kariuki | - | Programme Coordinator, ADB |
| 8. Mr. Robert Osano | - | Chief Finance Officer |
| 9. Mr. Douglas Murei | - | CEO, RVWWDA |
| 10. Mr. Hamoud Mguza | - | CEO, CWWDA |
| 11. Eng. Joseph Kamau | - | CEO, AWWDA |
| 12. Mr. Humphrey Masai | - | Accountant |

MIN.NO. NA/DAAGPC/PAC/2025/506: PRELIMINARIES

The Chairperson called the meeting to order at 10.35 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/507: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/508: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR WATER AND SANITATION. VOTE 1109.

Mr. Julius K. Korir, the Principal Secretary/Accounting Officer for the State Department for Water and Sanitation, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. The following paragraphs were considered as resolved. They are;
 - a) 1139. Over Staffing and Noncompliance with One Third of Basic Salary Rule,
 - b) 1141. Lack of an Approved Strategic Plan,
 - c) 1143. Weak Monitoring and Evaluation Culture,
 - d) 1144. Grounded Motor Vehicles in Private Garages,
 - e) 1146. Failure to Surrender Unutilized Funds,
 - f) 1147. Budgetary Control and Performance,
 - g) 1152. Budgetary Control and Performance,
 - h) 1154. Avoidable Expenditure of Interest on Delayed Payments,
 - i) 1155. Unrecovered Funds from Terminated Contract,
 - j) 1156. Weakness in Internal Controls Over Treasury and cash Management,
 - k) 1160. Budgetary Control and Performance,

- l) 1161. Pending Bills,
- m) 1169. Budgetary Control and Performance,
- n) 1171. Lack of Programme Closure,
- o) 1176. Budgetary Control and Performance,
- p) 1177. Avoidable Expenditure on Claims Interest,
- q) 1178. Unjustified Price Adjustment, and
- r) 1179. Delay in Resettlement of Persons.

2. Paragraph 1140 on Weak Internal Controls in Stores and lack of Inventory Management
The query appeared in the previous report of FY 2021/22 as paragraph 1087.

The Committee directed the Accounting Officer to look at the adopted report and act on the recommendations therein.

3. Paragraph 1142 on Lack of Comprehensive Risk Management Policy
The State Department does not have a comprehensive Risk Policy Document that provides a framework for minimizing risks by enhancing mitigative and corrective measures thereby maximizing potential opportunities. Further, risk assessment was not conducted during the year under review. As a result, there was no identification, assessment and rating of risks nor development of strategies to deal with identified risks, so as to provide reasonable assurance that the Department's objectives would be achieved.
Management stated that at the time of audit the State Department didn't have a policy in place but as of now they do have a draft policy which shall be adopted soon.

The Committee directed that the exercise should be expedited..

4. Paragraphs 1153 and 1159 on Unresolved Prior Year Audit Matters
The Committee directed the Accounting Officer to get a copy of the Committee Report of FY 2021/22 that was adopted by the House and act on the recommendations therein.
5. The following paragraphs, the Committee directed the Accounting Officer to prepare a more comprehensive status report on the Thwake Dam Project. They are;
- a) 1162. Delayed Completion of Work,
 - b) 1163. Incomplete Corporate Social Responsibility Projects,
 - c) 1164. Unremitted Value Added Tax (VAT) to Kenya Revenue Authority, and
 - d) 1165. Interest on Delayed Payment to Contractor.

6. Paragraph 1166 on Lack of Internal Audit Reports on the Program
This is a prior year matter and the Accounting Officer was directed by the Committee to get the adopted report and act on its recommendations.

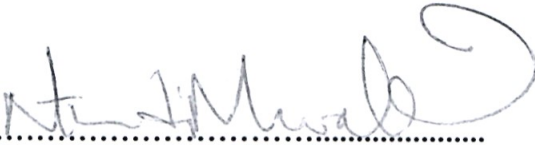
7. Paragraph 1170 on Long Outstanding Advance

This is a prior year matter and the Accounting Officer was directed by the Committee to get the adopted report and act on its recommendations.

8. Paragraph 1172 on Delay in Programme Implementation-Manooni Water Project
This is a prior year matter and the Accounting Officer was directed by the Committee to get the adopted report and act on its recommendations.

MIN.NO.NA/DAAGPC/PAC/2025/509: ADJOURNMENT

There being no other business, the meeting was adjourned at 1.06 p.m.

Signed.....

Date 18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

MINUTES OF THE 292ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 18TH NOVEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|-------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 2. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 5. The Hon. Emathe Joseph Namuar, MP | | |
| 6. The Hon. Mohamed Aden Adow, MP | | <i>Online</i> |
| 7. The Hon. Nabwera Daraja Nabii, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 5. The Hon. Kitany Marianne Jebet, MP | | |
| 6. The Hon. Mary Emaase Otucho, MP | | |
| 7. The Hon. Victor Kipng'etich Koech, MP | | |
| 8. The Hon. Yakub Adow Kuno, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|----------------------|
| 1. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Mr. Jacknorine Ayuya Buleemi | - | Clerk Assistant III |
| 4. Mr. Lenny Muchangi | - | legal counsel |
| 5. Ms. Lydia Shalom | - | Research Officer III |
| 6. Mr. Cyrill Mutali | - | Fiscal Analyst |
| 7. Ms. Yvonne Kendi | - | Hansard Reporter. |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|--------------------------|---|------------------------|
| 1. Mr. Njoroge Waithima | - | Director, Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 3. Mr. Samuel M. Muchiri | - | Deputy Director, Audit |
| 4. Mr. samm githinji | - | principal auditor |
| 5. Mr. Ezekiel omore | - | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|-------------------------|---|----------------------------------|
| 1. Dr. Chris K. Kiptoo | — | Principal Secretary |
| 2. CPA George K Gichuru | — | Director Accounting Services |
| 3. Mr. Njero Michael | — | Senior Deputy Accounting General |
| 4. Mr. Jeremiah Tommo | — | Director DRSD |
| 5. Mr. Daniel Kagiwa | — | Deputy Commissioner, KRA |
| 6. Mr. Josephine Mwangi | — | Supply Chain |

MIN.NO. NA/DAAGPC/PAC/2025/501 PRELIMINARIES

The Chairperson called the meeting to order at 10.28 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/502 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/503 STATE DEPARTMENT FOR NATIONAL TREASURY: 1071

Dr. Chris K. Kiptoo, the Accounting Officer for the National Treasury, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

- 1. 4. Failure to Account for Promotional Materials**
- 2. 5. Budgetary Control and Performance**
- 3. 6. Pending Accounts Payable**
- 4. 9. Non-Compliance with the One-Third of Basic Salary Rule**
- 5. 11. Failure to Dispose Obsolete Inventory**
- 6. 13. Budgetary Control and Performance**

1. Long Outstanding Salary Advances

The management, in line with the Public Service Human Resource Policies and Procedures Manual (2016), has repeatedly written to the concerned MDAs through letters dated 3rd June 2020, 4th December 2023, 2nd October 2024, and 24th October 2025 to remit recoveries for record and reconciliation, but no response has been received to date.

The Committee directed the Accounting Officer to provide a status report on the recovery of the outstanding salary advances to the staff within one week

2. Loans to Kenya Airways Limited

Between FY 2019/2020 and FY 2022/2023, the Government advanced Kenya Airways shareholder loans totaling Kshs 41.27 billion under three agreements which have all now executed, while accrued interest of Kshs.1.78 billion remains unpaid due to cash flow challenges at KQ, and an additional guaranteed loan of Kshs.12.33 billion to US Exim Bank was settled and novated into a Kshs.58.6 billion facility.

The Committee directed the Accounting Officer to submit the loan repayment framework agreement for Kenya Airways, including the repayment timeline, within two weeks.

3. Unapproved Expenditure on Purchase of Shares

The National Treasury incurred Kshs.6,196,584,631 under Article 223 of the Constitution for the acquisition of Telkom Kenya shareholding, which was submitted to the National Assembly for approval through a supplementary budget but not approved, leading to the formation of a Multi-Agency Taskforce as recommended by the National Assembly to address the matter.

The Committee directed the Accounting Officer to submit within two weeks, a comprehensive report detailing the progress made in recovering the Kshs.6,196,584,631 irregular paid in the acquisition of the Telekom Kenya shares.

7. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to check the recommendation made in the recently tabled report for the financial year 2021/2022

8. Wasteful/Avoidable Expenditure on Court Award

The National Treasury entered into Contract No. TNT/017/2015-2016 worth Kshs.504,710,200 for the supply of air conditioning maintenance spares for Herufi and Treasury Data Centres, of which Kshs.268,516,800 was initially paid, leaving invoices under dispute. The matter was reviewed internally, referred to the EACC, and later taken to the High Court under Civil Suit No.182 of 2019, which ruled in favour of the contractor, M/s Misort Africa Limited. Following the Attorney General's advice on 25th October 2022 to settle the claim, payment was delayed due to budget constraints but has since been cleared, with Kshs.352,400,261 paid in full. The National Treasury has committed to strengthening contract management to avoid similar occurrences in future.

The Committee directed the Accounting Officer to provide an aging analysis for all the pending bills.

10. Lack of Fixed Assets Register

The amount of Kshs. 7,108,502,784 relates to both current and prior financial years, and to address the fixed assets register issue, the National Treasury appointed an Asset and Liability Management Standing Committee and Unit on 29th November 2023 to ensure compliance with asset management policies, conducted capacity building in May 2024, collected and is consolidating asset data from all departments for onboarding into the IFMIS inventory and asset module, and granted relevant users access rights for effective asset management and accountability.

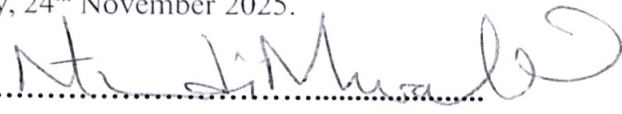
The Committee directed the Accounting Officer to provide a complete asset register.

14. Late Exchequer Releases

All revenues and loans received by 30th June 2023 were used to fund expenditures for FY 2022/2023, ensuring no carryover into the next fiscal year and preventing pending bills. The National Treasury properly recorded and accounted for the transactions and obtained the Controller of Budget's approval for fund releases, in compliance with Article 206(2) of the Constitution and Section 17(5) of the PFM Act, 2012.

MIN.NO.NA/DAAGPC/PAC/2025/504 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.05 p.m. The next meeting will be held on Monday, 24th November 2025.

Signed.....

Date18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 291ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 6TH NOVEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mary Emaase Otucho, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Mr. Jacknorine Ayuya Buleemi - Clerk Assistant III
4. Ms. Lydia Shalom - Research Officer III
5. Mr. Cyrill Mutali - Fiscal Analyst
6. Ms. Yvonne Kendi - Hansard Reporter.

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Keneth O. Nduri - Deputy Director, Audit
2. Mr. Paul Kagwanja - Deputy Director, Audit

THE NATIONAL TREASURY

- Rev CPA Kimathi Kwiriga - Deputy Accountant General

STATE DEPARTMENT FOR WIDLIFE

1. Ms. Silvia Museiya	—	Principal Secretary
2. Prof. Enstus Kanga	—	Director General, Kenya Wildlife
3. Mr. John O. Olima	—	Senior Chief Finance Officer
4. CPA. Rachiel Ndungu	—	Deputy Accountant General
5. Dr. Richard Chepkuthy	—	Director PRI
6. Mr. Peter Mathenge	—	Deputy Director, Finance and Accounts
7. Mr. Wellington M. Magoi	—	Project Accountant

MIN.NO. NA/DAAGPC/PAC/2025/497 PRELIMINARIES

The Chairperson called the meeting to order at 10.25 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/498 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/499 STATE DEPARTMENT FOR WILDLIFE VOTE: 1203

Ms. Silvia Museiya, the Accounting Officer for the State Department for Wildlife, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1778. Outstanding Pending Accounts Payables

The Committee directed the Accounting Officer to reduce unnecessary bureaucratic hurdles in the verification process for victims to be compensated and to make the compensation payments through the Kenya Wildlife Service (KWS) rather than the ministry.

1780. Variances Between Budgeted and Actual Amount on Work Plan

The Committee directed the Auditor to review the response submitted by the Accounting Officer and the appendices and guide the Committee by the end of the week on the status of the audit query.

1782. Avoidable Expenditure

The Committee noted that the staff had illegally attended the retreat with no approved memo from the state department.

1783. Anomalies in Purchase of Seedlings

The Committee guided the Accounting Officer to plant during the rainy season to increase the survival rate for the young seedlings.

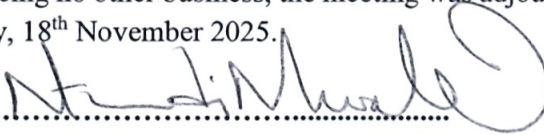
1784. Anomalies in Other Operating Expenses

The Committee noted the anomalies and informed the Accounting Officer that they would give direction during the report writing retreat.

MIN.NO.NA/DAAGPC/PAC/2025/500 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.03 p.m. The next meeting will be held on Tuesday, 18th November 2025.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 290TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 4TH NOVEMBER 2025, IN SAWELA LODGES, NAIVASHA, AT 9.00
A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo – Principal Clerk Assistant
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Cyrille Mutali – Fiscal Analyst II
5. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Thomas Gichire – Director of Audit
2. Mr. Kennedy Kiarie – Deputy Director of Audit
3. Mr. Fredrick Oluch – Deputy Director of Audit
4. Mr. Paul Kajwanja – Deputy Director, LPO
5. Ms. Rose Nyarangi – Principal Auditor
6. Mr. Benson Wanjau – Principal Auditor
7. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

STATE DEPARTMENT FOR ENERGY

1. Mr. Alex K. Wachira, CBS,	–	Principal Secretary
2. Eng. Kipkemoi Kibias	–	Ag. MD& CEO, KETRACO
3. Dr. Rose N. Mkalama	–	CEO - REREC
4. Mr. Pius Cheruiyot	–	GM, Finance & ICT REREC
5. Ms. Florence Mitey	–	CS & GM Legal, KETRACO
6. Eng. Justin Maina	–	Ag. GM Design & Confirmation
7. Mr. Johnson Muthoka	–	SMWA
8. Mr. Henry Chege	–	MPA
9. Mr. Fredrick Oduor	–	GM, Supply Chain, KETRACO
10. Mr. Stephen Busienei	–	GM, Finance
11. Eng. Fred Ishugah	–	GM, Renewable Energy & Research Dvlp
12. Mr. Edward Gakunju	–	Maneger Business Dvlp, REREC
13. Ms. Roselyn Munuve	–	Admin, SDE
14. Ms. Aisha Timmy	–	Admin, SDE
15. Mr. Eric Kruja	–	SDE, MOEP
16. Mr. Wilfred Oduor	–	Manager SCM, REREC
17. Ms. Sharon Tugge	–	Manager Legal, REREC
18. Mr. Simon Kirui	–	PA to CEO

MIN.NO. NA/DAAOSC/PAC/2025/492 **PRELIMINARIES**

The Chairperson called the meeting to order twenty-five minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/493 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/494 **BRIEF ON THE AUDITOR-GENERAL'S FORENSIC AUDIT REPORT ON WAYLEAVE COMPENSATION IN SEVEN DONOR-FUNDED PROJECTS**

The Office of the Auditor-General briefed the Committee on the Forensic Audit Report on wayleave compensation in seven donor-funded projects implemented by the Kenya Electricity Transmission Company (KETRACO).

The audit revealed significant gaps in governance, financial management, and compensation processes under the Ministry of Energy, including missing documentation, unaccounted funds, and weak oversight mechanisms. It recommended stronger governance, financial controls, digital tracking, and timely payment of Project-Affected Persons to enhance transparency and accountability.

The Committee directed the Office of the Auditor-General to provide a summarized report detailing the total overpayments, parcels of land with corresponding acreage, instances of missing

documentation, underpayments, underfunding, total irregular payments, and the overall financial loss incurred.

MIN.NO.NA/DAAOSC/PAC/2025/495 EVIDENCE: STATE DEPARTMENT FOR ENERGY - VOTE 1152

Mr. Alex K. Wachira, CBS, the Secretary/Accounting Officer for the State Department for Energy appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The following paragraphs were marked as resolved;

1. 1431. Misclassification of the Project
2. 1436. Budgetary Control and Performance
3. 1437. Pending Bills - Goods and Services
4. 1457. Budgetary Control and Performance
5. 1458. Pending Bills
6. 1470. Budgetary Control and Performance
7. 1473. Pending Bills
8. 1474. Avoidable Exchange Loss Due to Late Invoice Settlements
9. 1475. Automation of the Financial Reporting Process
10. 1481. Additional Costs Occasioned by Delays in Contract Implementation
11. 1485. Pending Bills - Supply of Goods
12. 1486. Low Absorption of Funds
13. 1488. Lack of Reconciliation on Mariakani Project Financing
14. 1489. Delay in Project Deliverables.

The State Department was directed to act on the recommendations issued in the prior year in the following paragraphs;

1. 1432. Outstanding Arbitration on Terminated Contract
2. 1433. Expiry of Loan Agreement
3. 1442. Automation of the Financial Reporting Process
4. 1459. Undrawn Fund Balance
5. 1479. Pending Accounts Payable
6. 1480. Other Pending Payables
7. 1487. Project Commitment without Funding.

The following paragraphs will be addressed under the Forensic Audit Report on Wayleave Compensation;

1. 1439. Erroneous Compensation for Wayleaves
2. 1440. Acceleration and Variation of the Project Cost
3. 1441. Long Outstanding Wayleave Compensation
4. 1472. Long Outstanding Wayleave Compensation
5. 1478. Delays in Project Implementation.

Outstanding paragraphs

1438. Failure to Operate a Separate Bank Account for the Project

The Accounting Officer submitted that the project's counterpart funding was financed by the Government of Kenya (GoK) and disbursed through the Ministry to the Company's development bank account, which had been approved by the National Treasury.

The Committee directed the Accounting Officer to provide documentary evidence confirming the National Treasury's approval of the Company's development bank account, as well as the cash book maintained for processing and recording financial transactions related to the project.

1471. Slow Absorption of Project Funds

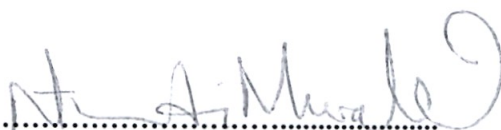
Management had not provided documentary evidence to confirm that the project closure process had been initiated or that any steps had been taken to secure an extension from the donor.

The Committee directed the Accounting Officer to furnish evidence demonstrating that the closure process had commenced.

MIN.NO.NA/DAAOSC/PAC/2025/496 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.55 p.m. The next meeting will be held on Thursday 6th November 2025 in Nairobi.

Signed.....



Date

18/02/2026

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

MINUTES OF THE 289TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, 3RD NOVEMBER 2025, IN SAWELA LODGES, NAIVASHA, NAKURU COUNTY AT 2.30 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - Chairperson
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Kitany Marianne Jebet, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - Vice-Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Cyril Mutali - Fiscal Analyst III
5. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Fredrick Oluoch - Deputy Director, Audit
2. Mr. Benson Wansam - Principal Auditor
3. Mr. Paul Kagwanja - Deputy Director, Liaison Office
4. Mr. Ezekiel Omore - Audit Associate

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR ENERGY

- | | | |
|--------------------------|---|----------------------------------|
| 1. Mr. Alex Wachira, CBS | - | Principal Secretary |
| 2. Eng. Kennedy Owino | - | Ag. MD Infrastructure Devt, KPLC |
| 3. CPA Tom Imbo | - | GM Finance, KETRACO |
| 4. Ms. Juanita Ombima | - | Director, HRM&D |
| 5. Mr. Henry Choge | - | Manager, Projects Accounts |
| 6. Ms. Jackline Wakhungu | - | Manager finance, GDC |
| 7. Mr. Paul Ngulu | - | Managing Director, GDA |
| 8. Mr. Richard Mavisi | - | Secretary, Geo Exploration |
| 9. Ms. Nancy Ndegwa | - | Head, Supply Chain Management |
| 10. Ms. Evelyn Nyakwara | - | Snr. Chief Finance Officer |
| 11. Mr. Francis Odera | - | Snr. Deputy Accountant General |
| 12. Mr. Simon Tirop | - | Chief Accountant, Projects |

MIN.NO. NA/DAAGPC/PAC/2025/488: PRELIMINARIES

The Chairperson called the meeting to order at 2.35 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/489: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/490: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR ENERGY. VOTE 1152.

Mr. Alex Wachira, CBS, the Principal Secretary/Accounting Officer for the State Department for Energy, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. The following paragraphs were considered as resolved;
 - a) 1397. Anomalies in Contract for Exploratory Coal Diamond Core Drilling Services in Kwale County,
 - b) 1401. Overpayment to Kenya Electricity Generating Company Limited, (KENGEN),
 - c) 1402. Procurement Irregularities,
 - d) 1403. Non-Compliance with Approved Staff Establishment,
 - e) 1404. Non-Compliance with the Executive Order No.2 of 2018,
 - f) 1408. Budgetary Control and Performance,
 - g) 1409. Unsupported Pending Bills,
 - h) 1411. Inadequate Contracts Management and Implementation,

Ms Winfrida Mokaya, the Secretary/Accounting Officer for the Judiciary appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

1889.1 Loss of Cash Deposits

The query was raised in the Financial Year 2021/2022.

The Committee directed the Accounting Officer to review the recommendations provided and ensure their implementation.

1890. Long Outstanding Third-Party Deposits and Retentions

The statement of financial assets and liabilities reflected a balance of KSh 8.1 billion in third-party deposits and retentions, of which KSh 3.7 billion had remained outstanding for more than three years.

The Committee directed the Accounting Officer to submit, within one week, a detailed schedule of the outstanding deposits clearly indicating those supported by court orders.

1891. Pending Bills

The Accounting Officer was directed to provide an ageing analysis of all pending bills, clearly indicating those that have been settled and those that remain outstanding.

1892. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to implement the recommendations contained in the Committee's Report on the Financial Year 2021/2022.

1893. Delayed Completion of Development Projects

The query was raised in the Financial Year 2021/2022.

The Committee directed the Accounting Officer to review the recommendations provided and ensure their implementation.

1894. Unspent Funds

The financial statements indicated that the Judiciary Fund Account held KSh 55,373,565 in unspent AIEs and imprests that were not surrendered within the required timelines.

Management attributed the delays to the late release of the exchequer, but confirmed that all unspent AIEs amounting to KSh 41,322,711.05 and imprests totaling KSh 14,050,854.34 were subsequently surrendered and banked in full.

1895. Irregular Domestic Travel and Subsistence Rates

The Accounting Officer explained that the Judicial Service Commission (JSC) holds the constitutional mandate to set allowances payable to officers serving within the Judiciary, pursuant to Article 172(1)(b) of the Constitution and reinforced by the Supreme Court decision in *Muthuri & 4-others v Attorney General & 2 others* (Petition 15 (E022) of 2021).

The Committee directed the Accounting Officer to submit a copy of the Supreme Court judgment in the aforementioned case.

1898. Delays in Transfer of Collected Revenue to the Exchequer

The Accounting Officer explained that delays in the surrender of revenue arose from the Judiciary operating numerous bank accounts, whose analysis and consolidation often extended beyond the 5th of each month. She added that this challenge has since been addressed through the automation of revenue collection under a modular Enterprise Resource Planning (ERP) system, designed to enhance receipting, accounting, and reconciliation.

The Committee directed the Office of the Auditor-General to verify whether this remedy has been effectively implemented in the subsequent year.

1903. Unsupported Balances

The Committee marked the issue as resolved after Auditors confirmed that the State Department had since availed relevant documentation.

1904. Lack of Enabling Legislation

The Committee noted that the Judiciary Mortgage Scheme has been operating without enabling legislation. Although Draft Regulations were prepared in 2024, they were yet to be gazetted.

The Committee directed the Accounting Officer to demonstrate the efforts undertaken to regularize the Scheme.

MIN.NO.NA/DAAOSC/PAC/2025/443 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.45 p.m. The next meeting will be held at 2.30 pm in the afternoon.

Signed.....

Date 18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

MINUTES OF THE 277TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 9TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Victor Kipng'etich Koech, MP
7. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Mary Emaase Otucho, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Mohamed Aden Adow, MP
8. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Lenny Muchangi - Legal Counsel II
5. Ms. Yvonne Kendi - Hansard Reporter III
6. Ms. Lydia Shalom - Research Officer III
7. Mr. Henry Mageka - Media Relations Officer III
8. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Ms. Agnes Njeri Kamau - Deputy Director, Audit
2. Mr. Francis Muchoki - Principal Auditor

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATIONS

1. Mr. Stephen Isaboke	-	Principal Secretary
2. Ms. Karanja Priscilla	-	Assnt. Accountant General
3. Mr. Michael Okidi	-	Director, Govt Advertising Agency
4. Ms. Nancy Wachira	-	Director, HRM&D
5. Mr. Martin Mosiria	-	Chief Finance Officer
6. Mr. Temesi Mukani	-	Secretary for Information & Broadcasting
7. Mr. Charles Owino	-	Head, National Communication Centre
8. Ms. Serah Mburu	-	Snr. Accountant
9. Ms. Nancy Kubai	-	Accountant
10. Ms. Angela Makau	-	Parliamentary Liaison
11. Mr. Joel Mogeto	-	PA to the PS

MIN.NO. NA/DAAGPC/PAC/2025/436: PRELIMINARIES

The Chairperson called the meeting to order at 10.25 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/437: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/438: EXAMINATION OF OAG REPORT FY 2022/23; STATE DEPT. FOR BROADCASTING AND TELECOMMUNICATIONS

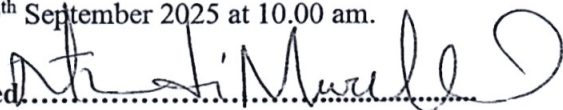
Mr. Stephen Isaboke, the Principal Secretary/Accounting Officer for the State Department for Broadcasting and Telecommunications, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. Paragraph Nos. 1367, 1370 and 1371 were marked as resolved;
2. Paragraph 1368 on Unresolved Prior Year Matters;
The Committee instructed the Accounting Officer to implement its prior year recommendations.
3. Paragraph 1369 on Pending Accounts Payable;
The Committee wasn't satisfied with the answer given by the Accounting Officer and asked that the Management add more information regarding how the National Treasury funded directed the pending bills instead of through the MDAs.
4. Paragraph 1372 on Partial Recovery of Expenditure incurred on Advertising, Awareness and Publicity;
The Committee wasn't satisfied with the answer given by the Accounting Officer and directed that Management to provide evidence of the overall Government expenditure on advertising before and after the creation of the Government Advertising Agency so as to see value for money,

a breakdown of how the Agency expected to collect Kshs. 1,000,000,000 in AIA and the amount spent on the adverts within the next 14 days.

MIN.NO.NA/DAAGPC/PAC/2025/439: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.25 p.m. The next meeting will be held on 10th September 2025 at 10.00 am.

Signed 

Date 10/09/2025

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 276TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 4TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Emathe Joseph Namuar, MP (*Online*)
5. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mary Emaase Otucho, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Mohamed Aden Adow, MP
10. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. CPA. Cyrille Mutali - Fiscal Analyst
3. Ms. Yvonne Kendi - Hansard Recorder
4. Mr. Mark Mbuthia - Audio Recording Officer

OFFICE OF THE AUDITOR-GENERAL

1. CPA. Dr. Dominic Kaimenyi - Director, Audit
2. Mr. Fredrick Juma - Deputy Director, Audit
3. Mr. Paul Kagwanja - Parliamentary Liaison

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

STATE DEPARTMENT FOR CULTURE, THE ARTS AND HERITAGE

1. Ms. Umami Bashir - Principal Secretary

2. Mr. Jason Gitonga	-	Assnt. Accountant General
3. Mr. Joseph Gikonyo	-	Chief Finance Officer
4. Ms. Julie Musandu	-	Director Finance, KNLS
5. Mr. Geoffrey Namachanja	-	Financial Controller
6. Ms. Elizabeth Kyalo	-	Assnt. Director, Culture
7. Dr. Nixon Mugilwa	-	Head of Finance, Bomas of Kenya
8. Mr. Felix Korir	-	Ag. Finance Manager
9. Mr. Jonathan Leisen	-	Finance Manager
10. Ms. Monica Oduor	-	Accountant
11. Ms. Magdalene Koech	-	Accountant
12. Mr. Stevic Siara	-	PA to the PS

MIN.NO. NA/DAAGPC/PAC/2025/432: PRELIMINARIES

The Chairperson called the meeting to order at 2.55 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/433: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

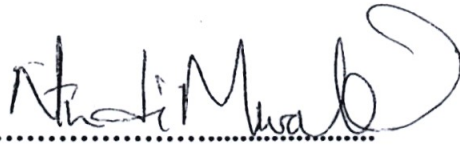
MIN.NO.NA/DAAGPC/PAC/2025/434: EXAMINATION OF OAG REPORT FY 2022/23; STATE DEPT. FOR CULTURE AND HERITAGE

Ms. Ummi Bashir, the Principal Secretary/Accounting Officer for the State Department for Culture, the Arts and Heritage, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. Paragraph Nos. 1381, 1384, 1385, 1386 and 1388 were marked as resolved;
2. Paragraph 1382 on Pending Accounts Payable;
The Committee directed the Accounting Officer to forward the advisory by the Attorney General on the pending bill attributable to the Standard Group to the Pending Bills Verification Committee at National Treasury.
3. Paragraph 1383 on Unresolved Prior Year Matters;
The Committee instructed the Accounting Officer to implement its prior year recommendations.
4. Paragraph 1387 on Internal Audit Function and Internal Audit Committee;
The Committee instructed the Accounting Officer to operationalize the committee within three months.

MIN.NO.NA/DAAGPC/PAC/2025/435: ADJOURNMENT

There being no other business, the meeting was adjourned at 3.45 p.m. The next meeting will be held on 9th September 2025 at 10.00 am.

Signed.....

Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 275TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 4TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP (*Online*)
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP (*Online*)
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Victor Kipng'etich Koech, MP (*Online*)
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. CPA. Cyrille Mutali - Fiscal Analyst
3. Mr. Mark Mbuthia - Audio Recording Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Fredrick Omondi - Deputy Director, Audit
2. Mr. Paul Kagwanja - Parliamentary Liaison

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

STATE DEPARTMENT FOR SHIPPING AND MARITIME AFFAIRS

1. Mr. Aden Millah - Principal Secretary
2. CPA. Omae Nyarangi - DG, KMA
3. CPA. Tom Ndhune - Head of Accounting Unit
4. Ms. Nancy Onwong'a - Assistant Accountant General

- | | | |
|------------------------|---|---------------------------------|
| 5. Mr. Fiddy Ochar | - | Economist |
| 6. Mr. Julius Koech | - | Director, Maritime, KMA |
| 7. Mr. Jamleck Mulalya | - | Principal Planning Officer, KMA |
| 8. Ms. Muthoni Mucheni | - | Legal Officer |
| 9. Ms. Hanifa Tamim | - | Public Communications Officer |
| 10. Mr. John Lokiru | - | PA to the PS |

MIN.NO. NA/DAAGPC/PAC/2025/428: PRELIMINARIES

The Chairperson called the meeting to order at 10.24 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/429: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/430: EXAMINATION OF OAG REPORT FY 2022/23; STATE DEPT. FOR SHIPPING AND MARITIME AFFAIRS

Mr. Aden Millah, the Principal Secretary/Accounting Officer for the State Department for Shipping and Maritime Affairs, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. Paragraph Nos. 960, 961, 964 and 941 were marked as resolved;
2. Paragraph 962 on Unlawful Appointment of Bandari Maritime Academy CEO;
The Committee directed the Accounting Officer to avail KMA board appointment letters.
3. Paragraph 963 on Non-Adherence to the Data Protection Act, 2019;
The Accounting Officer admitted to the anomaly and submitted that they had since contacted the Data Commissioner.
4. Paragraph 965 on Lack of Audit Committee;
The Accounting Officer admitted to the anomaly and submitted that they had since complied.
5. Paragraph 966 on Failure to Tag Assets;
The Accounting Officer availed documentation proving that the matter was being addressed by Treasury by issuance of guidelines.
6. Paragraph 967 on Excess Staff Above Approved Staff Establishment;
The Committee noted that the PSC and other scheme administrators acted in disregard to staff establishment.
7. Paragraph 942 on Ineligible expenditure;
The Committee noted that the explanation was unsatisfactory despite the monies having been refunded.
8. Paragraph 943 on Unresolved Prior Year Matters;

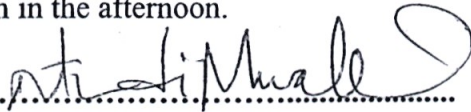
The Committee instructed the Accounting Officer to implement its prior year recommendations.

9. Paragraphs 944- 946 on the MLVMCT Donor Project;

The Committee noted that the project was ill conceived and unnecessary.

MIN.NO.NA/DAAGPC/PAC/2025/431: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.32 p.m. The next meeting will be held at 2.30 pm in the afternoon.

Signed.....

Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 274TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 12TH AUGUST 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

- | | | |
|---|---|-------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. Otucho Mary Emaase, MP | | |
| 5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | (Online) |
| 6. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 8. The Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Victor Kipng'etich Koech, MP | | |
| 10. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Emathe Joseph Namuar, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

**DELEGATION OF THE STANDING COMMITTEE ON BUDGET AND FINANCE
OF NAMIBIA PARLIAMENT**

- | | | |
|------------------------------------|---|--|
| 1. Hon. Helaria Makapuli, MP | - | Chairperson |
| 2. Hon. Marius Sheya, MP | - | Deputy Chairperson |
| 3. Hon. Elifas Dingara, MP | - | Member |
| 4. Hon. Austin Samupwa, MP | - | Member |
| 5. Hon. Werner Lita, MP | - | Member |
| 6. Hon. Michael Mwashindange, MP | - | Member |
| 7. Hon. Nelson Kalangula, MP | - | Member |
| 8. Hon. Diederik Vries, MP | - | Member |
| 9. Hon. Esther Haikola-Sakaria, MP | - | Member |
| 10. Mr. Oscar Muyatwa | - | Deputy Secretary of National Assembly |
| 11. Ms. Kathleen Joyce Nakutta | - | Director, Committee Services |
| 12. Ms. Emilia Alweendo | - | Deputy Director, attached to the Committee |
| 13. Mr. Mally Likukela | - | Technical Expert attached to the Committee |
| 14. Mrs. Namasiku Musiba - Lizazi | - | Chief Parliamentary Clerk |

COMMITTEE SECRETARIAT

1. Mr. Victor Weke	—	Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso	—	Clerk Assistant III
3. Mr. Jacknorine Buleemi	—	Clerk Assistant III
4. Mr. Mohamed Jelle	—	Clerk Assistant III
5. Mr. Josphat Bundotich	—	Principal Sergeant-At-Arms II
6. Ms. Yvonne Kendi	—	Hansard Reporter III
7. Ms. Lydia Shalom	—	Research Officer III
8. Mr. Henry Mageka	—	Media Relations Officer III
9. Mr. Mark Mbuthia	—	Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Abdi Mohamed	—	Director, Audit
2. Mr. Leonard Milgo	—	Director, Audit
3. Mr. Daniel Ndung'u	—	Director, Audit
4. Ms. Agnes Njeri	—	Deputy Director, Audit
5. Ms. Charity Wanjau	—	Deputy Director, Audit
6. Mr. Paul Kagwanja	—	Deputy Director, Audit
7. Mr. Francis Muchoki	—	Principal Auditor
8. Mr. Ezekiel Omoro	—	Audit Associate

NATIONAL TREASURY

Rev. CPA Kimathi Kwiriga	—	Ag. Deputy Accountant General
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STATE DEPARTMENT FOR TRADE

1. Ms. Ombam Regina	—	Principal Secretary
2. Ms. Beldine Omolo	—	Snr Finance Officer
3. Mr. Tom Odundo	—	Snr Accountant General
4. Mr. Mmbetsa Omar Beja	—	Snr Deputy Secretary
5. Mr. Clement Ochola	—	Under Secretary
6. Ms. Allan Waweru	—	Personal assistant to the PS

STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATIONS

1. Mr. Stephen Nyaboke	—	Principal Secretary
2. Ms. Priscilla Karanja	—	Snr Deputy Accountant General
3. Mr. Martin Mosiria	—	Snr. Chief Finance Officer
4. Ms. Nancy Wachira	—	Director, HRM
5. Ms. Gladys Bwora	—	Asst. Accountant General
6. Ms. Sarah Mburu	—	Senior Accountant
7. Mr. Mark Okuttah	—	Head of Communication
8. Ms. Anita Omwenga	—	Information Officer
9. Ms. Angela Makau	—	Parliamentary Liaison Officer

MIN.NO. NA/DAAOSC/PAC/2025/423 PRELIMINARIES

The Chairperson called the meeting to order at 10.23 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO. NA/DAAOSC/PAC/2025/424 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO. NA/DAAOSC/PAC/2025/425 EVIDENCE: STATE DEPARTMENT FOR TRADE VOTE: 1174

Ms. Regina Ombam, the Principal Secretary/Accounting Officer for the State Department for Trade, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1667. Budgetary Control and Performance

The State Department spent Kshs. 3,722,021,599 against the approved budget of Kshs. 4,217,801,817 resulting to under absorption of Kshs. 495,780,220 or 12% of the budget. Management explained that the underperformance was occasioned by non-release of donor funds under Kenya Youth Employment Opportunities Project.

Management stated that this under absorption was occasioned by non-funding of donor funds under Kenya Youth Employment Opportunities Project to the tune of Ksh. 470,000,000 (Four hundred and seventy million) which was budgeted for Kenya Youth Employment Opportunities Project.

The Committee directed that the accounting Officer within the next 7 days to submit evidence of the requisitions of the Kshs. 470,000,000 and further to submit a report of the remaining Kshs. 5,780,220 and why it wasn't spent.

1668.1 Loss of Motor Vehicles

The query recurred from FY 2021/2022 under paragraph 1585.1 and thus the Committee asked the Accounting Officer to act on its recommendations.

1668.2 Land without Ownership Documents

The query recurred from FY 2021/2022 under paragraph 1585.2 and thus the Committee asked the Accounting Officer to act on its recommendations.

1669. Pending Accounts Payable

Financial statements reflect pending accounts payable balance of Kshs. 30,105,866 that were not settled during the year under review but were instead carried forward to the 2023/2024 financial year. No explanation was provided for non-payment of the pending bills before the end of the financial year. This is contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015.

Management stated that Ksh. 22,185,709 were in respect to Accounts payable brought forward from previous financial years. Following the establishment of the Pending Bills Verification Committee, the State Department for Trade handed over historical pending bills for the period up to 30th June, 2022 to the Committee and thus they are still awaiting for directions from the Committee.

The bills for the FY 2023/24 have not been able to clear all current pending bills due to budget Constraints but the Accounting Officer makes a commitment to clear them in this current FY 2025/26.

The Committee directed the Accounting Officer to provide the list of all pending bills within the next 7 days.

MIN.NO.NA/DAAOSC/PAC/2025/426 EVIDENCE: STATE DEPARTMENT FOR BROADCASTING & TELECOMMUNICATIONS
VOTE: 1123

Mr. Stephen Nyaboke, the Principal Secretary/Accounting Officer for the State Department for Broadcasting & Telecommunications, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1367. Budgetary Control Performance

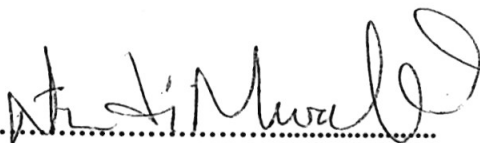
The financial statement reflects actual expenditure of Kshs.5,632,703,843 against approved budget of Kshs.6,544,438,947 resulting to an under-expenditure of Kshs.911,735,105 or 14% of the budget. Management stated that the Budget underperformance of Kshs. 911,735,105 (14%) of the approved budget was partly attributed to:

- 1) Delays/ non-payment by MDAs for the advertising services rendered on their behalf by the Government Advertising Agency, a department under the State Department for Broadcasting and Telecommunications,
- 2) Under collection of AIA by KBC due to the ageing broadcast equipment that reduces signal coverage, intermittent power switch offs causing termination of a commercial contract, competition from online advertisers, and general slowdown in media business, and
- 3) Exchequer under-funding from the National Treasury.

The Committee directed the Accounting Officer to submit the list of all the MDAs who owe the State Department money and with specific amounts owed within the next 7 days.

MIN.NO.NA/DAAOSC/PAC/2025/427 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.15 p.m. The next meeting will be held on Thursday, 14th August 2025 at 10.00 a.m.

Signed.....

Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 273RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 7TH AUGUST 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
6. The Hon. Mary Emaase Otucho, MP
7. The Hon. (Dr.) Edwin Mugo Gichuki, MP
8. The Hon. Emathe Joseph Namuar, MP
9. The Hon. Kitany Marianne Jebet, MP
10. The Hon. Gabriel Gathuka Kagombe, MP
11. The Hon. Nabwera Daraja Nabii, MP
12. The Hon. Victor Kipng'etich Koech, MP
13. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | — | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | — | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Buleemi | — | Clerk Assistant III |
| 5. Mr. Josephat Bundotich | — | Principal Sergeant-at-Arm |
| 6. Ms. Lydia Shalom | — | Research Officer III |
| 7. Mr. Cyrill Mutali | — | Fiscal Analyst |
| 8. Mr. Lemmy Muchangi | — | Legal Counsel |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------------|
| 1. Mr. Addy Waichigo | — | Director Audit |
| 2. Mr. Kenneth O Nduri | — | Deputy Director, Audit |
| 3. Mr. Paul Kagwanja | — | Deputy Director, Audit |
| 4. Mr. Sammy Githinji | — | principal Auditor |
| 5. Mr. Ezekiel Omore | — | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|--------------------------------|---|--|
| 1. Mr. Chris Kiptoo | — | Principal Secretary |
| 2. Mr. Edward Ouko | — | Chair Pending Bill Verification Committee |
| 3. FCPA Geoffrey Malombe | — | Director Pending Bill Verification Committee |
| 4. Mr. Benard Ndungu | — | Head of Accounting Unit. |
| 5. Rev. CPA L. Kimathi Kwiriga | — | Ag. Deputy Accountant General |

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

- | | | |
|-----------------------|---|---------------------|
| 1. Dr. Belio Kipsang | — | Principal Secretary |
| 2. AMB. Isaac Ochieng | — | Director General |
| 3. Mr. Daniel Muga | — | Director E-Citizen |
| 4. Mr. Peter Kimaile | — | Deputy Director ICT |

STATE DEPARTMENT FOR INFORMATION COMMUNICATION TECHNOLOGY AND DIGITAL ECONOMY

- | | | |
|-------------------------|---|---------------------|
| 1. Eng. John Tanui | — | Principal Secretary |
| 2. Mr. Zilpher Owiti | — | Ag. CEO |
| 3. Mr. Michael Odhiambo | — | Director |

MIN.NO. NA/DAAGPC/PAC/2025/401 PRELIMINARIES

The Chairperson called the meeting to order at 10.25 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/420 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/421 THE NATIONAL TREASURY, VOTE: 1203

Mr. Chris Kiptoo, the principal secretary/Accounting Officer for The National Treasury, appeared before the Committee, accompanied by other officers, and submitted the following-

I. BRIEF BY THE NATIONAL TREASURY VERIFICATION COMMITTEE

The National Treasury presented a comprehensive status report to the Public Accounts Committee on the verification of pending bills accrued by the National Government between June 2005 and June 2022. This initiative follows a presidential directive aimed at resolving the long-standing issue of unpaid obligations, which has adversely affected micro, small, and medium enterprises (MSMEs), disrupted economic activity, and strained public trust.

To address this, the Pending Bills Verification Committee (PBVC) was established through Gazette Notice No. 13355 of 29th September 2023, with its tenure subsequently extended to 30th September 2025. The Committee's mandate includes scrutinizing submitted claims, recommending genuine bills

for settlement, identifying fraudulent or irregular claims, and proposing reforms to prevent future accumulation.

As of June 2025, the Committee had received 115,617 claims valued at KSh. 664.8 billion. Of these, 78,567 bills worth KSh. 571.5 billion had been analyzed, with 26,785 bills valued at KSh. 226.5 billion recommended for settlement. Notably, KSh. 80.3 billion related to the roads sector is to be settled through infrastructure bonds. The Committee applied rigorous verification criteria across categories such as goods, services, works, employee-related claims, and legal awards, ensuring compliance with procurement laws and delivery confirmation.

To finance the recommended bills, the Treasury adopted a blended strategy: KSh. 55.1 billion will be budgeted in FY2025/26 for MSMEs, while KSh. 91.1 billion will be securitized for larger claims. This approach balances fiscal sustainability with economic stimulus.

In addition, the Treasury outlined several measures to forestall future accumulation of pending bills. These include fiscal consolidation reforms, enforcement of procurement and financial regulations, rollout of the electronic government procurement system (e-GP), implementation of the Public Investment Management Information System (PIMIS), and migration to accrual accounting for improved financial reporting.

The Committee's tenure extension will allow for the final verification of approximately 15,000 remaining bills, reconciliation of withdrawn and unrecommended claims, and completion of a digital tracking system for post-tenure monitoring. The Treasury expressed gratitude to the Public Accounts Committee for its continued oversight and reaffirmed its commitment to transparency, accountability, and economic recovery.

II. SPECIAL AUDIT REPORT OF THE AUDITOR GENERAL ON GOVERNMENT DIGITAL PLATFORM (e-CITIZEN)

The National Treasury submitted a comprehensive response to the Auditor General's management letter concerning the special audit of the Government Digital Payment Platform (eCitizen). The response addresses several governance, operational, financial, and technical concerns raised in the audit.

Key governance issues included the absence of a legal framework and a clear oversight structure for the platform. The Treasury noted that draft regulations have been developed and an Oversight Board is proposed, pending budgetary support and stakeholder validation.

Operationally, the audit highlighted the lack of standard operating procedures (SOPs) for core functions such as user access, revenue collection, and reconciliation. The Treasury confirmed that draft SOPs are in place and undergoing ratification.

Financial management concerns centered on the absence of formal service level agreements (SLAs) with financial service providers, leading to delays and inconsistencies in revenue remittance. The Treasury reported that draft SLAs have been reviewed and are ready for execution.

Ownership and control of the platform were also questioned, particularly the role of the vendor, Webmaster Kenya. Although the platform was handed over by IFC in 2017, the vendor retained significant control. The Treasury acknowledged this and indicated that a new government-owned revenue management system is being developed to address the issue.

Procurement irregularities were noted, including the use of direct procurement and payments made to entities not party to the contract. The Treasury defended the procurement approach based on platform uniqueness but confirmed plans to open the system to other vendors and transition to open-source architecture.

Security and continuity issues were raised, including weak data protection measures and lack of a disaster recovery site. The Treasury responded that a Data Protection Impact Assessment is underway and a secondary recovery site is being established at Konza.

Technical performance concerns such as system downtime and database inefficiencies were acknowledged, with the Treasury confirming that infrastructure upgrades are in progress.

The audit also identified gaps in co-location services, including expired contracts and lack of asset tracking. A new procurement process is being initiated to address these shortcomings.

Revenue management challenges included manual settlement processes, delays in remittances, and unaccounted receipts. The Treasury is implementing a new automated revenue management system to improve efficiency and transparency.

Onboarding of services revealed issues such as duplicate entries, unmapped accounts, and incomplete integration. The Treasury is actively resolving these through mapping and system updates.

The audit criticized the irregular collection of convenience fees and their impact on service affordability. The Treasury is implementing a prorated fee structure and exempting certain services to maintain competitiveness.

Finally, the lack of a structured helpdesk mechanism was noted. The Treasury confirmed that a centralized contact center is being developed to improve incident management and support.

MIN.NO.NA/DAAGPC/PAC/2025/422 ADJOURNMENT

There being no other business, the meeting was adjourned at 2.30 p.m. The next meeting will be held on Tuesday, 12th August 2025.

Signed.....

Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 272ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 5TH AUGUST 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice- Chairperson**
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. Otucho Mary Emaase, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Victor Kipng'etich Koech, MP
6. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Mohamed Jelle - Clerk Assistant III
5. Mr. Josphat Bundotich - Principal Sergeant-At-Arms II
6. Ms. Yvonne Kendi - Hansard Reporter III
7. Ms. Lydia Shalom - Research Officer III
8. Mr. Henry Mageka - Media Relations Officer III
9. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Isaac Ng'ang'a - Deputy Auditor General
2. Mr. Addy Waichigo - Director, Audit
3. Mr. Daniel Ndung'u - Director, Audit
4. Ms. Ruth Kuria - Deputy Director, Audit
5. Mr. Lawrence Kiilu - Deputy Director, Audit
6. Mr. Paul Kagwanja - Deputy Director, Audit
7. Ms. Ann Corazon Wanjiku - Principal Auditor
8. Ms. Abby Aboka - Principal Auditor
9. Mr. Ezekile Omoro - Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga - Ag. Deputy Accountant General

WITNESS PROTECTION AGENCY

- | | | |
|--------------------------|---|-------------------------------------|
| 1. Ms. Jedidah Waruhiu | — | Director/CEO |
| 2. Mr. Kiptoo Tanui | — | Deputy Director, Corporate Services |
| 3. Mr. John Mwangi | — | Finance Manager |
| 4. Mr. Charles Mwangudza | — | Manager, Internal Audit |
| 5. Mr. Charles Mwale | — | Principal HR Officer |
| 6. Ms. Julie Wahonya | — | Principal Legal Officer |
| 7. Mr. Calvin Oredi | — | Principal Public Relations Officer |

OFFICE OF THE DEPUTY PRESIDENT

- | | | |
|------------------------|---|------------------------------------|
| 1. Mr. Moses Mbaruku | — | Principal Administrative Secretary |
| 2. Mr. Leonard Ngaluma | — | Administration Secretary |
| 3. Mr. John Kariuki | — | Asst. Accountant General |
| 4. Mr. Paul Kamau | — | Snr. Chief Finance Officer |
| 5. Mr. Stephen Wamae | — | Snr. Deputy Director, SCMS |

MIN.NO. NA/DAAOSC/PAC/2025/413 PRELIMINARIES

The Chairperson called the meeting to order at 10.13 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/414 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/415 BRIEFING ON THE E-CITIZEN SPECIAL AUDIT REPORT BY OFFICE OF THE AUDITOR GENERAL

Mr. Isaac Ng'ang'a, Deputy Auditor General, appeared before the Committee, accompanied by other officers, and made a presentation on the special audit report of the OAG on the Government digital payments platform (E-Citizen) as follows;

1. As mandated by Article 229 of the Constitution of Kenya, 2010, and Section 34 of the Public Audit Act, 2015, the Auditor-General conducted the audit with a view to evaluating the effectiveness of risk management, control, and governance processes of the Government Digital Payment Platform (e-Citizen).
2. The special audit assessed measures put in place to enhance revenue collection by Ministries, Departments, and Agencies (MDAs) and County Governments, and was guided by the following objectives:
 - a) To determine the adequacy and effectiveness of IT controls in place to protect information assets.
 - b) To determine whether the process of acquisition/development of the system followed relevant laws and regulations.
 - c) To determine the effect of the change of Paybill number, short code number, and USSD number on revenue collection.
 - d) To determine the extent of onboarding of government services to the Government Digital Payments Platform.
 - e.) To determine the effect of on-boarding government services to the Government Digital Payments Platform on revenue collection by MDAs and Counties

3. The special audit identified the following irregularities and weaknesses:
 - a) The Government Digital Payment Platform lacks a legal framework to govern and manage its operations. Without a legal framework, the Government Digital Payment Platform faces risks of non-compliance, leading to potential legal disputes and undermining public trust,
 - b) Lack of Clear Governance Structure,
 - c) Lack of Standard Operating Procedures, and
 - d) Lack of Service Level Agreements with Financial Service Providers.
4. Ownership and Control of eCitizen Platform
Noting that the majority of government services are provided through the Platform, the control of the system by the vendor creates a single point of failure and a strategic risk in the delivery of public services to the Kenyan citizens.
5. Implementation of the Government Digital Payments Platform.
The National Treasury prepares manual settlement instructions for the bank to transfer bulk funds from the Settlement Account to the MDA's Bank Account. This implementation process has led to the following challenges:
 - a) Delays in Fund Remittances to Entities
 - b) Unaccounted Receipts in Settlement Accounts
6. Extent of Onboarding Services
Review of the eCitizen Platform, MDAs, and Counties systems and documents relating to onboarding processes established the following weakness that could derail achievement of 100% onboarding of all services:
 - a) The Master record for the previous payment gateway had duplicated services, while that for the new payment gateway had services with no associated merchant name (MDA) and no associated bank accounts. These data integrity issue increases the risk of loss of revenue by the affected MDAs.
 - b) Settlement Reports extracted from the eCitizen Platform identified instances of services that were not linked to respective bank account numbers. The account numbers were instead manually captured, posing risks of erroneous or fraudulent entries of incorrect account numbers or creation of new payment points, potentially leading to funds diversions, misallocation, or loss.
 - c) At the time of the audit, the eCitizen Platform was not configured to integrate services rendered or goods paid for on credit, payments made via RTGS, and inter-agency transfers. Further, the Platform had not been configured to handle Business-to-Business Transactions, including grants, prepayments or monthly remittances.
7. Impact of eCitizen Platform on Operations of MDAs
The main objective of onboarding MDAs and Counties in the eCitizen Platform was to improve service delivery and enhance revenue collection. An assessment of the impact of onboarding government services on revenue processes and collection by MDAs and Counties established the following:
 - a) Increase of Workload on the Adoption of eCitizen
 - b) Inconsistencies in Settlement Reports
 - c) Negative Impact on Competitiveness of Goods and Services
 - d) Lack of Efficient Help Desk Mechanisms for Incident Management
8. Irregular Payments of eCitizen Platform Support and Maintenance Contract
Out of the total payment under the contract, a total of Kshs.142,162,940 and the USD.414,299.60 was for the provision of payment gateway services. These payments were deemed irregular as the Government should not pay external parties for the use of its Platform.
9. Unauthorized Diversion of Revenue

It was established that Equity Bank statements for eCitizen's Collection Accounts had receipts amounting to Ksh. 68,719,877 and USD. 48,142,844 from an undisclosed account named 'pesaflo'. This account was not listed among the approved collection accounts by The National Treasury.

10. Unauthorized Transfers from MPesa Paybill-222222

All collections paid using Paybill 222222 were expected to be auto transferred to the Settlement Account held at KCB Bank. However, review of the 222222 Paybill Statements revealed that on 25 January, 2024, there were four transactions made from the Paybill Account to private entities instead of the designated Settlement Account. The four transactions amounted to Kshs. 127,850,950, and no documentation was provided to support these transfers of money directly from the Paybill to the private entities.

11. Unauthorized Changes to Digital Payment Gateway

It was noted that the eCitizen Platform had two (2) Pesaflo Payment Gateways, which were running in parallel.

12. Unapproved Revenue Collection and Settlement Accounts

The Government Digital Payment Unit did not provide authorization letters for four (4) Bank Accounts that were configured in the eCitizen Platform. This violates Section 28(1) of the Public Finance Management (PFM) Act, 2015.

13. Irregular Collection of Convenience Fee

The National Treasury did not establish a prorating band. Instead, the Convenience Fee was charged at Kshs.50 or USD.1 per transaction. In this regard, Kshs. 1,807,946,257 and USD. 3,333,989 were irregularly collected from the public.

14. The special audit report raises pertinent issues regarding governance, management, transparency and accountability of the eCitizen platform operations. To enhance prudent, economic, efficient, and effective use and management of public resources, the following is recommended:

- a) Establishment of a comprehensive legal framework and oversight body to ensure proper leadership, coordination, and strategic alignment of eCitizen operations.
- b) Unconditional handover of the eCitizen platform from the vendors and implementation of standard operating procedures for all key business processes.
- c) Enhancement of system functionalities, including direct remittance of collections, automation of the reconciliations and settlements to MDAs.
- d) Enhancement of eCitizen Platform operations noted in manual interventions in the system, inconsistent reporting mechanism, lack of a Help Desk System, among others.
- e) Reconciliations of the unaccounted receipts to be done to determine accurate revenue and payables/refunds where necessary.
- f) Addressing the Irregularities in Revenue Collections and Processing and other issues raised in the comprehensive report.

MIN.NO.NA/DAAOSC/PAC/2025/416

EVIDENCE: WITNESS PROTECTION AGENCY
VOTE: 1321

Ms. Jedidah Waruhiu, the Director/CEO/Accounting Officer for the Witness Protection Agency, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1937. Delay in Establishment of the Victims Compensation Fund (VCF)

The query recurred from FY 2021/2022 under paragraph 1855 and thus the Committee asked the Accounting Officer to act on its recommendations.

The query recurred from FY 2021/2022 under paragraph 1855 and thus the Committee asked the Accounting Officer to act on its recommendations.

1939. Weaknesses in the Grading Structure

The query recurred from FY 2021/2022 under paragraph 1855 and thus the Committee asked the Accounting Officer to act on its recommendations.

1940. Failure to Promote Qualified Staff

The Agency promoted thirty-three (33) staff members out of the total interviewed number of sixty-six (66). Review of the staff interviewed for the position revealed that twenty-seven (27) staff were not promoted despite having met the criteria of promotion. However, no plausible reason was provided for failure to promote all the competent staff. This was despite budget availability of Kshs. 21,000,000 for compensation of employees for the financial year 2022/2023.

Management clarified that the number of staff considered for promotion during the financial year 2022/23 were fifty-nine (59) and not sixty-six as indicated above. Of whom, thirty-three (33) staff of the Agency were promoted during the same year with effect from 1st July 2022; nineteen (19) were not promoted on account of the issue of command and control, four (4) were not recommended for promotion on account of pending disciplinary issues and three (3) positions, which are managerial were to be advertised externally. Therefore, the total number of staff pending promotion were therefore twenty-six (26) and not twenty-seven.

MIN.NO.NA/DAAOSC/PAC/2025/417 **EVIDENCE: OFFICE OF THE DEPUTY PRESIDENT VOTE: 1012**

Mr. Moses Mbaruku, MBS, the Principal Administrative Secretary/Accounting Officer for the Office of the Deputy President appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

191. Pending Account Payables

The Committee marked the query as resolved since all the pending bills were paid as a first charge in the FY 2022/23.

192.1. Irregular Split of Procurement

During the year under review, the office procured curtains and furniture amounting to Kshs. 10,272,524 and Kshs. 7,869,700 respectively all totaling Kshs. 18,142,224 through request for quotation thereby splitting the procurement. This was contrary to section 54 (1) of the Public Procurement and Asset Disposal Act, 2015.

Management stated that they unbundled so as to make them affordable for the special groups as per Regulation 154.

The Committee directed that the Accounting Officer to provide the list of the special groups that benefitted within 7 days.

192.2. Direct Procurement

Management procured furniture amounting to Kshs. 2,401,000 from one supplier using direct procurement contrary to provisions of section 103(2) of the Public Procurement and Asset Disposal Act, 2015.

Management availed evidence of competitive bidding.

The matter was resolved.

192.3. Discrepancies in Procurement Documents

review of payment and procurement records provided revealed that management procured goods and services amounting to Kshs.198,619,114. Documents provided for audit revealed various conflicts in dates from the time of initiating and processing the procurements for payment, with some invoice dates preceding user requisitions. This is contrary to Section 53 (1) of the Public Procurement and Asset Disposal Act,2015.

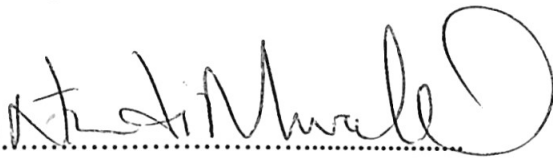
Management stated that this was due to the fact that the vote of the Office of the Deputy President was new having been created by the Executive Order No. 1 of 2023. The procurement process was on framework agreements where the department procured through call-offs orders on and when required basis.

The Committee the Accounting Officer to provide the framework agreement within 7 days.

MIN.NO.NA/DAAOSC/PAC/2025/418 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.13 p.m. The next meeting will be held on Thursday, 7th August 2025 at 10.00 a.m.

Signed.....



Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**OF THE 271ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD
DAY, 31ST JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00**

- | | | |
|---|---|-------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 6. The Hon. Mary Emaase Otucho, MP | | |
| 7. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 8. The Hon. Emathe Joseph Namuar, MP | | |
| 9. The Hon. Kitany Marianne Jebet, MP | | |
| 10. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 11. The Hon. Victor Kipng'etich Koech, MP | | |
| 12. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Mohamed Aden Adow, MP
3. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Buleemi | - | Clerk Assistant III |
| 5. Mr. Josephat Bundotich | - | Principal Sergeant-at-Arm |
| 6. Ms. Lydia Shalom | - | Research Officer III |
| 7. Mr. Cyrill Mutali | - | Fiscal Analyst |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------------|
| 1. Mr. Kenneth O Nduri | - | Deputy Director, Audit |
| 2. Mr. Paul M. Ndoto | - | Principal Auditor |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR WILDLIFE

- | | | |
|-----------------------|---|---------------------|
| 1. Ms. Silvia Museiya | - | Principal Secretary |
|-----------------------|---|---------------------|

2. Mr. Chrysostom Njeru	—	Chief Finance Officer
3. Mr. Charles Begi	—	Head of Accounting Unit
4. Dr. Richard Chepkwony	—	Director, Policy and Strategy
5. Ms. Netty Jemutai	—	Project Manager
6. Ms. Alice Ondieki	—	Assistant Accountant General
7. Mr. James Gichuki	—	Personal Assistant to The Principal Secretary
8. Mr. Samuel Muka	—	Principal Supply Chain Management.

MIN.NO. NA/DAAGPC/PAC/2025/409 PRELIMINARIES

The Chairperson called the meeting to order at 10.25 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/410 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 256th Sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP.
2. **Minutes of the 257th Sitting** were confirmed having been proposed by The Hon. (Dr.) Otiende Amollo, SC, EBS, MP, and seconded by The Hon. Amina Udgoon Siyad, MP.
3. **Minutes of the 258th Sitting** were confirmed having been proposed by The Hon Victor Kipng'etich Koech, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
4. **Minutes of the 259th Sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. Victor Kipng'etich Koech, MP.
5. **Minutes of the 260th Sitting** were confirmed having been proposed by The Hon Victor Kipng'etich Koech, MP, and seconded by The Hon. (Dr.) Otiende Amollo, SC, EBS, MP.
6. **Minutes of the 261st Sitting** were confirmed having been proposed by The Hon Amina Udgoon Siyad, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
7. **Minutes of the 262nd Sitting** were confirmed having been proposed by The Hon (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon Amina Udgoon Siyad, MP.
8. **Minutes of the 263rd Sitting** were confirmed having been proposed by The Hon (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon Amina Udgoon Siyad, MP.
9. **Minutes of the 264th Sitting** were confirmed having been proposed by The Hon (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. (Dr.) Otiende Amollo, SC, EBS, MP.
10. **Minutes of the 265th Sitting** were confirmed having been proposed by The Hon Amina Udgoon Siyad, MP, and seconded by The Hon Victor Kipng'etich Koech, MP.
11. **Minutes of the 266th Sitting** were confirmed having been proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
12. **Minutes of the 267th Sitting** were confirmed having been proposed by The Hon Amina Udgoon Siyad, MP, and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP.
13. **Minutes of the 269th Sitting** were confirmed having been proposed by The Hon (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon Amina Udgoon Siyad, MP.

MIN.NO.NA/DAAGPC/PAC/2025/411 STATE DEPARTMENT FOR WILDLIFE, VOTE: 1203

Ms. Silviya Museiya, the principal secretary/Accounting Officer for the State Department for Wildlife, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1778. Outstanding Pending Accounts Payables

There were pending claims relating to Human-Wildlife Conflict amounting to KES. 2,708, 390, 651 that were carried forward from the 2021-2022 financial year. These pending claims could not be settled during the year under review due to the non-release of exchequer from the National Treasury.

The Committee directed the Accounting Officer to provide a comprehensive report on the compensation of those affected by the wild animal, including the period, the counties that were compensated, and the outstanding amount, and to shed light on the process of the compensation, how to launch a claim, and the process of verifying of those claims before payment.

1779. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report for the financial year 2021/2022, which was recently tabled, and take appropriate action.

1780. Variances Between Budgeted and Actual Amount on Work Plan

The state department had a budget of Kshs. 12,200,000 for eight (8) activities that had a variance of Kshs. 7,921,700 with the amount approved in the work plan.

The Committee directed the Accounting Officer to provide the budget for that financial year, the supplementary budget, and the approved work plan.

1781.1 Unprocedural Procurement Process of ICT Equipment

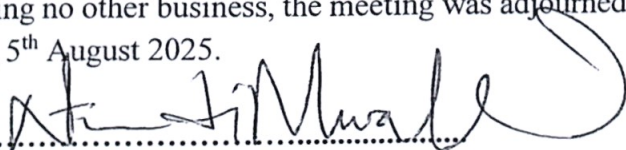
The department spent Ksh. 10,878,000 million on ICT equipment. Auditors flagged that half of the invited firms were not registered with the department. Management clarified that these firms were AGPO-registered under the National Treasury, exempting them from departmental pre-qualification. A market survey confirmed prices were within acceptable rates. The tender committee was formally appointed, and procurement was done outside IFMIS due to system closure and urgency.

The Committee directed the Accounting Officer to provide the contract documents and payment vouchers for the ICT equipment.

MIN.NO.NA/DAAGPC/PAC/2025/412 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held on Tuesday, 5th August 2025.

Signed.....



Date10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 270TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 29TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT
10.00 A.M.**

PRESENT

- | | | |
|---|----------|-----------------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson (Online) |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | (Online) | |
| 8. The Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Mohamed Aden Adow, MP | | |
| 11. The Hon. Victor Kipng'etich Koech, MP | (Online) | |
| 12. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|-------------------------------|
| 1. Mr. Victor Weke | - | Principal Clerk II |
| 2. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | - | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | - | Principal Sergeant-At-Arms II |
| 6. Mr. Lenny Muchangi | - | Legal Counsel II |
| 7. Ms Yvonne Kendi | - | Hansard Reporter III |
| 8. Ms. Lydia Shalom | - | Research Officer III |
| 9. Mr. Henry Mageka | - | Media Relations Officer III |
| 10. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------------|
| 1. Mr. Cheboiwo Philip | - | Director, Audit |
| 2. Mr. Daniel Ndung'u | - | Director, Audit |
| 3. Mr. John Lemuket | - | Deputy Director, Audit |
| 4. Mr. Lawrence Kiilu | - | Deputy Director, Audit |

5. Mr. Paul Kagwanja	–	Deputy Director, Audit
6. Ms Sharon Busisa	–	Principal Auditor
7. Mr. Morgan Mutai	–	Principal Auditor
8. Mr. Ezekile Omore	–	Audit Associate

NATIONAL TREASURY

Rev. CPA Kimathi Kwiriga	–	Ag. Deputy Accountant General
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KENYA NATIONAL COMMISSION ON HUMAN RIGHTS

1. Dr. Mogesa Bernard	–	CEO/ Secretary
2. Dr. Raymond Nyeris	–	Vice Chairperson
3. Prof. Marion Mutugi	–	Commissioner
4. Hon. Sara Bonaya	–	Commissioner
5. Mr. John Wamwange	–	Finance Manager
6. Ms Winnie Ogutu	–	Deputy Director HR & Administration

STATE DEPARTMENT FOR EAST AFRICA COMMUNITY AFFAIRS

1. Dr. Caroline Karugu	–	Principal Secretary
2. Mr. Lewis Bore	–	Asst. Director, HRM
3. Ms Lucy Kamau	–	Head of Accounting Unit
4. Mr. Joseph Njagi	–	Head, Supply Chain Management
5. Mr. John Gicaci	–	Senior Chief Finance Officer
6. Dr. Alice Yalle	–	Integration Secretary
7. Ms Hope Ngao	–	Finance Officer
8. Ms Milkah Gichuki	–	Accountant

NATIONAL POLICE SERVICE COMMISSION

1. Mr. Peter Leley	–	CEO
2. Mr. Edwin Cheluget	–	Vice Chairperson
3. Mr. Imai Benjamin	–	Commissioner
4. Prof. Collette Suda	–	Commissioner
5. Ms Peris Kimani	–	Commissioner
6. Mr. John Wambugu	–	Deputy CEO
7. Ms Eunice Nyong'a	–	Ag. Director, Appeals, Policy & Legal Affairs

THE NATIONAL POLICE SERVICE

1. Mr. Douglas Kanja	–	Inspector General
2. Bernice Lemedeket	–	Administration Secretary
3. Mr. Gilbert Masengeli	–	DIG, Administration Police
4. Dr. Mwangi Wanderi	–	Director, Human Capital Development
5. Mr. Lempere Solomon	–	Director, Legal Services
6. Ms Catherine Mugwe	–	Director, Personnel
7. Dr. Julius Olayo	–	Director, Human Capital Management
8. Ms Ruth Ruraa	–	Deputy Director, Human Capital Development

MIN.NO. NA/DAAOSC/PAC/2025/403 PRELIMINARIES

The Chairperson called the meeting to order at 10.21 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/404 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/405 EVIDENCE: KENYA NATIONAL COMMISSION ON HUMAN RIGHTS, VOTE: 2011

Dr. Mogesa Bernard, the CEO/Accounting Officer for the Kenya National Commission on Human Rights, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1951. Pending Bills

The issue was marked as resolved since pending bills totaling to KShs. 28,391,539 as at 30 June, 2023 was processed and paid by the 27th of June 2024.

1955. Budgetary Control and Performance

Management stated that the under absorption of Kshs. 9,156,284 was due to an agreement with the donor to have the planned activities being undertaken in the subsequent financial year.

The committee directed that the Commission should provide the correspondences to this effect within the next 7 days.

Dr. Caroline Karugu, the Principal Secretary/Accounting Officer for the State Department for East Africa Affairs, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1833. Pending Accounts Payables

Management stated that the State Department had pending accounts payables of Kshs.74,014,128.00 out of which Kshs.57,245,033.00 was paid in the subsequent financial year. Pending bills amounting to Kshs.11,496,020.00 were submitted to Pending Bills Verification Committee (PBVC) in the National Treasury. Kshs.1,277,520 was verified payable and Kshs.395,555 not paid due to insufficient documentation.

1834. Staffing Level of the State Department

The review of the State Departments organizational structure and staff establishment revealed that, the approved staff establishment was two hundred and thirty-four (234), while the actual establishment was one hundred and fifty-two (152) leading to overall under-establishment of eighty- two (82) or 35%. Further, eight (8) departments were cumulatively overstaffed by forty-one (41) staff members.

The Committee directed the Accounting Officer to provide proof of availability of the budget that will be used to recruit within this financial year.

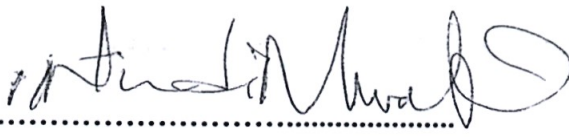
Mr. Peter Leley, the CEO/Accounting Officer for the National Police Service Commission had appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023. During this session, at query **2074. Mandate of the National Police Service Commission**, it was revealed that the Commission hasn't been able to discharge its mandate due to lack of cooperation from the command of the National Police Service.

This necessitated the committee to summon the Inspector General of Police to shed some light on this. Upon his appearance, Mr. Douglas Kanja, the Inspector General of Police accompanied by officers from the National Police Service, submitted that they do have a cordial working relationship with the Commission and they have always presented timely access to the payroll of the police service upon request.

The Committee directed that the National Police Service through its Accounting Officer, to surrender all Human Resource related function to the National Police Service Commission with immediate effect.

MIN.NO.NA/DAAOSC/PAC/2025/408 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.46 p.m. The next meeting will be held on Thursday, 31st July 2025 at 10.00 a.m.

Signed.....

Date ..10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 269TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 24TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson** Online
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Victor Kipng'etich Koech, MP
7. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
4. Mr. Jacknorine Ayuya Bulemi - Clerk Assistant III
5. Ms. Lydia Shalom - Research Officer III
6. Ms. Yvonne Kendi - Hansard Officer III
7. Mr. Cyrill Mutali - Fiscal Analyst
8. Mr. Lenny Muchangi - Legal Counsel II

OFFICE OF THE AUDITOR-GENERAL

1. Mr. James M. Njeri - Deputy Director, Audit
2. Mr. Moses Kabare - Principal Auditor
3. Mr. Ezekiel Omoro - Audit Associate

STATE DEPARTMENT FOR PUBLIC WORKS

1. Mr. Joel Arumonyang - Principal Secretary
2. CPA. DR. Amos Tayari - Director, Accountant General
3. Mr. Osiri Nyakundi - Senior Chief Finance Officer

4. Mr. Samson M. Ogola	—	Senior Deputy Accountant General
5. Mr. Arch Oliver Okello	—	Director, Kenya Building Research Centre
6. Mr. David M. Waititi	—	Chief Architect
7. Mr. Thomas Musandu	—	Director of Planning
8. Eng. Benjamin Mwangi	—	Chief Engineer

MIN.NO. NA/DAAGPC/PAC/2025/399 PRELIMINARIES

The Chairperson called the meeting to order at 10.15 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/400 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/401 PUBLIC SERVICE COMMISSION, VOTE: 2071

Mr. Joel Arumonyang, the principal secretary/Accounting Officer for State Department of Public Works, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1011. Budgetary Control and Performance
2. 1012. Late Exchequer Releases
3. 1015. Failure to Surrender Temporary Imprests
4. 1018. Lack of an Audit Committee and Internal Audit

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action for the following audit queries:

1. 1014. Unresolved Prior Year Matters
2. 1017.1 Projects Behind Schedule
3. 1017.2 Proposed Headquarters for Nyandarua County at Ol Kalou
4. 1017.3 Proposed Completion of Voi Pool Housing Project
5. 1017.4 Proposed Completion of Migori District Headquarters
6. 1017.5 Proposed Completion of Mathare Nyayo Hospital
7. 1017.6 Proposed Construction of Isiolo County Headquarters
8. 1017.7 Termination of Contracts and Related Costs - Construction of Ndau Sea Wall

1010. Misstatement of Proceeds from Sale of Assets

The Committee agreed to discuss this matter with IEBC, directing them to immediately make payments for the leased warehouse for the State Department of Public Works.

1013. Pending Bills

The Committee agreed to summon the Principal Secretary for the National Treasury and the pending verification committee to report on the pending bills sent for verification by various state departments.

1016. Failure to Remit Long Outstanding Accounts Payables-Deposits Balance

The Committee directed the accounting officer to give a progress report within 2 days.

1019. Lack of a Risk Management Policy

The Committee directed the accounting officer to sign the policy document and act on it swiftly within 2 months. The signed document should be sent to the committee.

1020.1 Incomplete Fixed Asset Register

The Committee directed the accounting officer to provide the documents showing the IFMIS training.

1020.2 Management of Assets

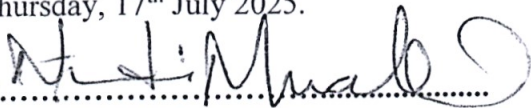
The Committee directed the accounting officer to provide relevant documentation for the audit query

1020.3 Incomplete Motor Vehicle Register

The Committee directed the accounting officer to provide status reports on all the projects that have been closed for the 56 vehicles within 2 weeks.

MIN.NO.NA/DAAGPC/PAC/2025/402 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.05 p.m. The next meeting will be held at on Thursday, 17th July 2025.

Signed.....

Date31/7/25.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 268TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 22ND JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT
10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice- Chairperson**
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP **(Online)**
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Kitany Marianne Jebet, MP
10. The Hon. Nabwera Daraja Nabii, MP
11. The Hon. Victor Kipng'etich Koech, MP
12. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|-------------------------------|
| 1. Mr. Victor Weke | — | Principal Clerk II |
| 2. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | — | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | — | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | — | Principal Sergeant-At-Arms II |
| 6. Mr. Lenny Muchangi | — | Legal Counsel II |
| 7. Ms Yvonne Kendi | — | Hansard Reporter III |
| 8. Ms. Lydia Shalom | — | Research Officer III |
| 9. Mr. Henry Mageka | — | Media Relations Officer III |
| 10. Mr. Mark Mbutia | — | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------------|
| 1. Mr. Tumuna Mwaminga | — | Deputy Director, Audit |
| 2. Mr. Paul Kagwanja | — | Deputy Director, Audit |
| 3. Mr. Elijah Kimani | — | Principal Auditor |
| 4. Mr. Linus Muqwiria | — | Principal Auditor |

5. Mr. Ezekile Omoro – Audit Associate

NATIONAL TREASURY

Rev. CPA Kimathi Kwiriga – Ag. Deputy Accountant General

STATE LAW OFFICE AND DEPARTMENT OF JUSTICE

1. Hon. Shadrack Mose	–	Solicitor General
2. Ms Pauline Ngari	–	Chief Finance Officer
3. Ms Irene Mbogo	–	Snr Deputy Accountant General
4. Ms Fresiah Githumbi	–	Ag. CEO, National Legal Aid Service
5. Ms Margaret Njeri	–	Asst Director, ICT
6. Mr. Charles Mutinda	–	Head, Civil Litigation
7. Mr. Hillary Kyengo	–	Head, Administration
8. Mr. Kenneth Gathuma	–	Director General, BRS
9. Mr. Victor Wabuywe	–	Deputy Chief State Counsel
10. Mr. Bochere Omariba	–	Legal Advisor to SG
11. Mr. Elijah Ongeru	–	Asst. Director Protocol
12. Ms Anne Mureithi	–	Principal Supply Chain Management Officer
13. Ms Lucy Mugo	–	Head, Public Trustee
14. Mr. Christopher Kioko	–	Ag Head, Supply Chain Management
15. Ms Dorothy Ntarah	–	Ag. Head, HRM&D
16. Mr. John Kogo	–	Finance Officer

MIN.NO. NA/DAAOSC/PAC/2025/395 **PRELIMINARIES**

The Chairperson called the meeting to order at 10.19 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/396 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the Minutes of the previous sittings was differed to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/397 **EVIDENCE: STATE LAW OFFICE AND DEPARTMENT OF JUSTICE, VOTE: 1252**

Hon. Shadrack Mose, the Solicitor General/Accounting Officer for the State Law Officer and Department of Justice, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The following queries were marked as resolved by the Committee;

1. 1843. Irregular Payment for Land

2. **1844. Irregular Payment of Rent on Expired Leases**
3. **1846. Budgetary Control and Performance**
4. **1848. Non-Compliance with One Third of Basic Salary Rule**
5. **1852. Non-Conformity to the Staff Establishment**
6. **1853. Inadequate Office Space**
7. **1854. Low Investment in ICT Infrastructure**
8. **1857. Failure to Prepare and Submit Marriage Fees Periodical Reports at the County and Assistant County Commissioners Offices**
9. **1858. Failure to Provide Registration of Marriage Services at Sub-County Level**

1841. Transfer to Other Government Entities

Three entities namely National Council for Law Reporting, Kenya Copyright Board and Nairobi Centre for International Arbitration did not surrender their respective Appropriations in Aid amounts of Ksh. 9,556,855, Kshs. 1,347,795 and Kshs. 3,148,537 all totaling Kshs. 14,053,187 to The National Treasury. Further, the reconciliation hadn't been done.

The Committee directed that the Accounting Officer should do a reconciliation within the next seven days and present the report to the committee and the OAG.

1842. Undisclosed Other Receipts

The query appeared in the last report of the FY 2021/22 at para 1773.1. The accounting officer was directed to have a look at the recommendations made by the committee and act on them.

1845. Pending Accounts Payables

Kshs. 171,258,741 in pending bills which were not settled during the year under review, but were carried forward to the 2023/2024 financial year.

The management attributed this to inadequate exchequer but treated it as a first charge in the FY 2023/24.

1847. Unresolved Prior Year Matters

The committee directed the accounting officer to get a copy of the just adopted report of the FY 2021/22 and act on the recommendations there in.

1849. Non-Compliance with Law on Procurement Allocated to Youth, Women and Persons with Disability

There was a discrepancy on the report of the OAG and the response of the management, so the query was set aside so as to allow the accounting officer together with the OAG can be able to verify the annexures provided.

1850. Lack of an Approved Enterprise Risk Management Process and Information Technology Strategic Committee

The query appeared in the report of FY 2021/22 under para 1774 and thus the committee directed the accounting officer to have a look at the recommendations made there in and act on them.

1851. Weak Asset Management

The query appeared in the report of FY 2021/22 under para 1775 and thus the committee directed the accounting officer to have a look at the recommendations made there in and act on them.

1855. Discrepancies between Revenue Statements and Integrated Financial Management Information System (IFMIS) Balances

Management stated that the discrepancies were noted between balances in the Revenue Statements and the IFMIS trial Balance. However, the discrepancy has been sorted through reconciliation.

The committee directed the OAG to review and verify the same so as to report back to the committee.

1856. Balance Due for Disbursement

The committee set aside this query so as to invite the Principal Secretary for The National Treasury so as to shed light on this issue conclusively.

1859. Undisclosed In-Kind Grants and Direct Payments


Management stated that during the year under review, no adequate information was provided regarding in-kind contributions and direct payments. However, in the subsequent year, information on the direct payment for motor vehicles was received, disclosed in the financial statements, and the asset register was updated accordingly.

So far, they have not received information on the direct payments for the consultancy baseline survey on legal aid providers, payments to National Legal Aid Service (NLAS) staff and the NLAS Board, or the consultancy for mapping legal aid providers in twelve (12) focal counties.

The committee directed that the Accounting Officer should provide the consultancy agreement and also to contact the donor so as to get information on how much the consultant was paid in the next seven days.

MIN.NO.NA/DAAOSC/PAC/2025/398 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.06 p.m. The next meeting will be held on Thursday, 24th July 2025 at 10.00 a.m.

Signed.....

Date 10/09/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 267TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON WEDNESDAY, 16TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

- | | | | |
|---|---|-------------------------|--------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson | |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson | Online |
| 3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | | |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | | |
| 5. The Hon. Gabriel Gathuka Kagombe, MP | | | Online |
| 6. The Hon. Nabwera Daraja Nabii, MP | | | |
| 7. The Hon. Kitany Marianne Jebet, MP | | | |
| 8. The Hon. Victor Kipng'etich Koech, MP | | | |
| 9. The Hon. Yakub Adow Kuno, MP | | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Ms. Lydia Shalom | - | Research Officer III |
| 6. Ms. Yvonne Kendi | - | Hansard Officer III |
| 7. Mr. Cyrill Mutali | - | Fiscal Analyst |
| 8. Mr. Lenny Muchangi | - | Legal Counsel II |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|------------------------|
| 1. Mr. Leonard Milgo | - | Director, Audit |
| 2. Ms. Linet Bosire | - | Deputy Director, Audit |
| 3. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 4. Mr. Ezekiel Omoro | - | Audit Associate |

PUBLIC SERVICE COMMISSION

- | | | |
|------------------------|---|---------------------------------|
| 1. Mr. Paul Famba | - | CEO/Secretary to the Commission |
| 2. Mr. Antonny Muchiri | - | Chairperson |

- | | | |
|--------------------------|---|--|
| 3. Dr. Irene Asienga | – | Commissioner |
| 4. Mr. Joseph Njoroge | – | Deputy Director, Accounts |
| 5. Ms. Jacqueline Manami | – | Deputy Commissioner, Secretary of Legal Services |
| 6. Mr. Ebby Afandi | – | Deputy Director, Accounts |
| 7. Mr. Henry M. Ruku | – | Director, Management Information System |
| 8. Mr. Emily Njue | – | Director HR |

MIN.NO. NA/DAAGPC/PAC/2025/391 PRELIMINARIES

The Chairperson called the meeting to order at 2.35 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/392 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/393 PUBLIC SERVICE COMMISSION, VOTE: 2071

Mr. Paul Famba, the Accounting Officer for Public Service Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. **2048. Employees Above the Mandatory Retirement Age**
2. **2050. Construction of Additional Offices (Phase 2)**

2046. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action.

2047. Non-Compliance with the One-Third of Basic Salary Rule

The Committee directed the Accounting Officer to provide the minutes on the reconciliation of the one-third basic salary rule in the human resources department.

2049. Incomplete Supply, Installation, Implementation, and Commissioning of an Integrated Management Information System (IMIS)

The Committee directed the Accounting Officer to provide the contract document and the CR12 within two days

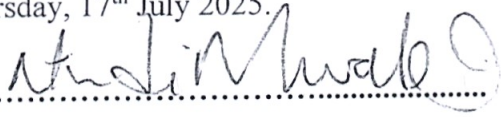
2051. Inadequate Controls in Use of Motor Vehicles

The Committee directed the Accounting Officer to take administrative action on the drivers who caused the fuel wastage.

MIN.NO.NA/DAAGPC/PAC/2025/394 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.07 p.m. The next meeting will be held at on Thursday, 17th July 2025.

Signed.....



Date

31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 266TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON WEDNESDAY, 16TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - Chairperson
2. The Hon. Amina Udgoon Siyad, MP - Vice- Chairperson (online)
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP (online)
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Mohamed Jelle - Clerk Assistant III
5. Mr. Lenny Muchangi - Legal Counsel II
6. Ms. Lydia Shalom - Research Officer III
7. Mr. Cyril Mutali - Fiscal Analyst III
8. Ms Yvonne Kendi - Hansard Reporter III

OFFICE OF THE AUDITOR-GENERAL

1. Dr. Dominic Kamenyi - Director, Audit
2. Mr. Leonard Milgo - Director, Audit
3. Ms Grace Atila - Director, Audit
4. Mr. Daniel Ndung'u - Director, Audit
5. Mr. Thomas Kilei - Deputy Director, Audit
6. Ms Linet Bosire - Deputy Director, Audit
7. Mr. Paul Kagwanja - Deputy Director, Audit
8. Mr. John Lemuket - Deputy Director, Audit
9. Mr. Collins Nzakala - Principal Auditor
10. Mr. Lawrence Gatito - Senior Auditor
11. Ms Catherine Kaniaro - Senior Auditor
12. Mr. Ezekile Omore - Audit Associate

SALARIES AND REMUNERATION COMMISSION

1. Ms Margaret Njoka	–	CEO/Commission Secretary
2. Mr. Sammy Chepkwony	–	Commission Chairman
3. Mr. Leonard Ashindu	–	Commissioner
4. Hon. Sen. Isaac Melly	–	Commissioner
5. Mr. Geoffrey Omondi	–	Commissioner
6. Ms Jane Njage	–	Commissioner
7. Ms Mary Konuche	–	Head, Finance & Accounting
8. Mr. Alex Mwangi	–	Principal Finance Officer

NATIONAL POLICE SERVICE COMMISSION

1. Mr. Peter Leley	–	CEO/Commission Secretary
2. Prof. Colleta Suda	–	Commissioner
3. Mr. Edwin Cheluget	–	Commissioner
4. Mr. Imai Benjamin	–	Commissioner
5. Ms Peris Kimani	–	Commissioner
6. Mr. John Wambugu	–	Deputy CEO
7. Ms Maureen Wanjiku	–	Deputy Director, Communication
8. Ms Tabitha Norman	–	Deputy Director, Human Capital Management
9. CPA Isack Koros	–	Manager Finance
10. Mr. Tito Chepkilot	–	Snr Legal Officer
11. Ms Pamellah Usagi	–	Communication Officer

CONTROLLER OF BUDGET

1. FCPA Dr. Margaret Nyakang'o	–	Controller of Budget
2. Ms Jacinta Masila	–	Director, Corporate Services
3. Mr. Waweru Teti	–	Chief manager, Legal services
4. Mr. Charles Njoroge	–	Chief Finance Officer
5. Mr. Theodoro Ochichi	–	Principal Finance Officer

COMMISSION ON REVENUE ALLOCATION

1. CPA Roble Nuno	–	Ag. CEO
2. Mr. Koitamet Olekina	–	Vice Chairman
3. CPA Maureen Junge	–	Finance Manager & Head of Accounting
4. Mr. Alvin Wafula	–	PA to Chairman

NATIONAL GENDER & EQUALITY COMMISSION

1. Dr. Purity Ngina	–	CEO/Secretary to the Commission
2. Hon. Rehema Jaldesa	–	Commission Chairperson
3. Ms Emmah Okua	–	Director, Corporate Services
4. Ms Monica Oyugi	–	Principal HRMO
5. CPA Victoria Ng'ethe	–	Principal Finance Officer
6. Ms Salome Wangari	–	Finance Officer
7. Mr. Kennedy Mutunga	–	Asst. Director, Finance & Accounts

MIN.NO.NA/DAAOSC/PAC/2025/383 PRELIMINARIES

The Chairperson called the meeting to order at 10.16 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/384 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was differed to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/385 EVIDENCE: SALARIES AND REMUNERATION COMMISSION, VOTE: 2081

Ms Margaret Njoka, the CEO/Secretary/Accounting Officer for the Salaries and Remuneration Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2053. Trade and Other Payables

The Committee marked the issue as resolved since the pending bills had since been settled as a first charge in the subsequent year.

MIN.NO.NA/DAAOSC/PAC/2025/386 EVIDENCE: THE NATIONAL POLICE SERVICE COMMISSION, VOTE: 2101

Mr. Peter Leley, the CEO/Secretary/Accounting Officer for the National Police Service Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2079. Mandate of the National Police Service Commission

The query was stood down so as to allow the Committee to invite the Inspector General of Police to shed more light on the issue.

MIN.NO.NA/DAAOSC/PAC/2025/387 EVIDENCE: CONTROLLER OF BUDGET, VOTE: 2121

FCPA Dr. Margaret Nyakang'o, the Controller of Budget/Accounting Officer for the office of the Controller of Budget, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2084. Pending Accounts Payables

The committee marked the issued as resolved since the Commission settled the pending bills in the subsequent year as a first charge.

2088. Irregular Payment of Administration Fees

The matter is considered as an issue that is supposed to be before the Special Funds Accounts Committee.

MIN.NO.NA/DAAOSC/PAC/2025/388 EVIDENCE: COMMISSION ON REVENUE ALLOCATION, VOTE: 2061

CPA Roble Nuno, the CEO/Secretary/Accounting Officer for the Commission on Revenue Allocation, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2036. Trade and Other Payables

The issue was marked as resolved since the Commission was able to settle the pending bills as a first charge in the subsequent year.

2037. Irregular Procurement

The Accounting Officer acknowledged the irregularity done then but has since now updated their suppliers list.

MIN.NO.NA/DAAOSC/PAC/2025/389 EVIDENCE: NATIONAL GENDER AND EQUALITY COMMISSION, VOTE: 2141

Dr. Purity Ngina, the CEO/Secretary/Accounting Officer for the National Gender and Equality Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2102. Pending Accounts Payables

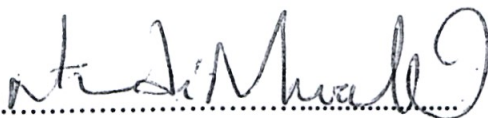
The issue was marked as resolved since the Commission was able to settle the pending bills as a first charge in the subsequent year.

2103. Failure to Implement Integrated Personnel Payroll Database (IPPD) System

The Commission is in liaison with the State Department for Public Service so as to resolve the issue including revising the HR instruments: Organization Structure and Staff Establishment, Career Progression Guidelines, Human Resource Policies and Procedure Manual and the Salary Structures. The Commission is now in consultation with SRC after receiving the instruments.

MIN.NO.NA/DAAOSC/PAC/2025/390 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.12 p.m. The next meeting will be held on Wednesday, 16th July 2025 at 2.30 p.m.

Signed 

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 265TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 15TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | | |
|--|---|-------------------------|--------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson | |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson | Online |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | | Online |
| 4. The Hon. Emathe Joseph Namuar, MP | | | Online |
| 5. The Hon. Gabriel Gathuka Kagombe, MP | | | Online |
| 6. The Hon. Kitany Marianne Jebet, MP | | | |
| 7. The Hon. Nabwera Daraja Nabii, MP | | | Online |
| 8. The Hon. Victor Kipng'etich Koech, MP | | | |
| 9. Hon. W. Bepere Oundo, MP | | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Ms. Lydia Shalom | - | Research Officer III |
| 6. Mr. Cyrill Mutali | - | Fiscal Analyst II |
| 7. Mr. Mark Mbuthia | - | Audio Officer |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|-------------------|
| 1. Mr. Justus O. Okumu | - | Director, Audit |
| 2. Mr. Joshua Omutata | - | Director of Audit |
| 3. Ms. Sharon Wangari | - | Deputy Director |
| 4. Mr. Paul Kagwanja | - | Deputy Director |
| 5. Mr. Ezekiel Omoro | - | Audit Associate |

NATIONAL TREASURY

Rev. Cpa L. Kimathi Kwiriga

MIN.NO. NA/DAAGPC/PAC/2025/379 PRELIMINARIES

The Chairperson called the meeting to order at 10.22 a.m. and said a word of prayer, followed by introductions by all present.

MIN. NO. NA/DAAGPC/PAC/2025/380 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN. NO. NA/DAAGPC/PAC/2025/381 BRIEFING BY OAG ON
CAPITATION/INFRASTRUCTURE SPECIAL
AUDIT REPORT

Mr. Justus O. Okumu, Director of Audit to the Office of the Auditor, appeared before the Committee, accompanied by other officers, to give a brief on the capitation/infrastructure special audit as follows:

The Special Audit, mandated under Article 229 of the Constitution and relevant sections of the Public Audit Act, examined capitation and infrastructure grants issued to public schools for FYs 2020/2021 to 2023/2024. Its objectives were to assess the equity and effectiveness of resource allocation, confirm disbursement and utilization of funds, and evaluate governance systems, including data management through NEMIS. Findings revealed that capitation funds were allocated based on student enrolment data from NEMIS, which was often inaccurate and failed to account for learners' diverse needs. Discrepancies in enrolment figures led to overfunding and underfunding of many schools, while delays in exchequer requisitions and fund releases disrupted operations. There was widespread underfunding across education levels, with budget shortfalls exceeding Kshs 85 billion.

Financial governance lapses included the comingling of funds, irregular withdrawals, and delayed transfers of infrastructure allocations. Textbook procurement and distribution were inefficient, with instances of oversupply, shortages, and deliveries for subjects not offered. Additionally, infrastructure projects were hindered by non-compliance with approval and procurement regulations, and in some cases, stalled due to funding gaps.

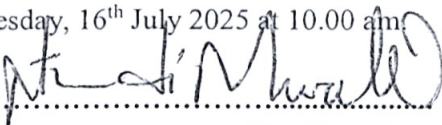
The NEMIS platform itself had major shortcomings in access control, data accuracy, and audit trails, posing risks to data security and the integrity of funding decisions. Some schools receiving capitation or infrastructure grants were not properly registered or even operational, further complicating accountability.

The report recommends developing an equity-oriented funding model that considers poverty, disability, and geography. It urges improvements in centralized data systems, budget alignment, timely fund disbursement, textbook inventory management, infrastructure oversight, and IT governance, to ensure better service delivery and prudent use of public resources

MIN. NO. NA/DAAGPC/PAC/2025/382 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.15 p.m. The next meeting will be held on Wednesday, 16th July 2025 at 10.00 am

Signed.....



Date

31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 264TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 10TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - Chairperson
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - Vice- Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Mohamed Jelle - Clerk Assistant III
5. Mr. Josphat Bundotich - Principal Sergeant-At-Arms II
6. Mr. Lenny Muchangi - Legal Counsel II
7. Ms. Lydia Shalom - Research Officer III
8. Mr. Cyril Mutali - Fiscal Analyst III
9. Ms Yvonne Kendi - Hansard Reporter III
10. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Leonard Milgo - Director, Audit
2. Mr. Sammy Ng'ati - Deputy Director, Audit
3. Mr. Collins Nzakala - Principal Auditor
4. Mr. Ezekile Omoro - Audit Associate

STATE DEPARTMENT FOR INVESTMENT PROMOTION

1. Mr. Abubakar Hassan - Principal Secretary
2. Mr. Nicholas Kamau - Senior Chief Finance Officer
3. Mr. Joseph Nguyo - Senior Deputy Secretary
4. Ms Esther Waweru - Head, Accounting Unit

STATE DEPARTMENT FOR PUBLIC SERVICE AND HUMAN CAPITAL DEVELOPMENT

1. Dr. Jane Imbunya	–	Principal Secretary
2. Mr. Ben Chiluma	–	CEO, Huduma Centre
3. Mr. Benson Mapesa	–	Director, Planning
4. Ms Jane Ndiba	–	Deputy Solicitor General
5. Ms Maureen Oganga	–	Senior Deputy Accountant General
6. Mr. Wekesa Bongo	–	Secretary, Administration
7. Mr. Francis Muteti	–	Senior Chief Finance Officer
8. Mr. Benard Nzau	–	Head, Supply Chain Management
9. Mr. Bruno Makhoha	–	Head, ICT
10. Ms Judith Okumu	–	Chief Finance Officer
11. Ms Purity Muriuki	–	Head, Internal Audit

MIN.NO. NA/DAAOSC/PAC/2025/374 PRELIMINARIES

The Chairperson called the meeting to order at 2.50 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/375 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/376 EVIDENCE: STATE DEPARTMENT FOR INVESTMENT PROMOTION, VOTE: 1177

Mr. Abubakar Hassan, the Principal Secretary/Accounting Officer for the State Department for Investment Promotion, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1692. Budgetary Control and Performance

The statement of comparison budget and actual amounts: combined reflects final receipts budget and a comparable basis shows a difference of Kshs. 1,318,114,366 or 59% of the budget.

Management stated that the underfunding and underperformance was as a result of lack of budgetary allocation and late release of exchequer from the National Treasury.

MIN.NO.NA/DAAOSC/PAC/2025/377 EVIDENCE: STATE DEPARTMENT FOR PUBLIC SERVICE AND HUMAN CAPITAL DEVELOPMENT, VOTE: 1213

Dr. Jane Imbunya, the Principal Secretary/Accounting Officer for the State Department for Public Service and Human Capital Development, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1805. Budgetary Control and Performance

Management stated that the underfunding of 12% or 2,989,377,221 and under expenditure of 13% or 2,989,377,221 on receipts and payment respectively was occasioned by lack of exchequer releases by the National Treasury.

1806. Long Outstanding Pending Accounts Payables

The Committee resolved that it shall have to invite the Principal Secretary for The National Treasury so as to shed light on the issue of pending bills that is before the Pending Bills Verification Committee and how long this issue will be resolved.

1807. Unresolved Prior Year Audit Matters

The Committee directed that the Accounting Officer should have a look at the adopted report by the House of the FY 2021/22 and act on the recommendations therein.

1808. Lack of Ethnic Diversity

The Committee directed the Accounting Officer to provide to the Committee a list of all the aforementioned officers. Further, in the list should include their ethnic background so as the committee can acquaint itself of the matter appropriately.

1809. Lack of Logbooks and Incomplete Fixed Asset Register

Out of twenty-seven (27) motor vehicles in custody of Sate Department, logbooks for eleven (11) vehicles were not provided for audit Further, the fixed assets register provided for audit was incomplete and did not have critical information such as serial numbers and some electronic equipment were not in the register. In addition, physical verification revealed that most of the assets were not tagged for ease of identification and tracking.


Management indicated that an asset management committee was in place and thus has sorted the issue of logbooks in conjunction with NTSA. Further, the committee was now working on tagging the assets.

1810. Lack of Risk Management Policy

Management stated that the State department had put in place a Risk Management Plan as per the template provided by the Ethics and Anti-corruption commission. The template includes identified risks and proposed mitigation measures. The department had in place a Technical Steering Committee to spearhead the development of a risk management policy which will serve as a guiding document to address the current and potential risks.

MIN.NO.NA/DAAOSC/PAC/2025/378 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.41 p.m. The next meeting will be held on Tuesday, 15th July 2025 at 10.00 a.m.

Signed 

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 263RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 10TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | | |
|--|---|-------------------------|--------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson | |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson | Online |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | | |
| 7. The Hon. Nabwera Daraja Nabii, MP | | | |
| 8. The Hon. Kitany Marianne Jebet, MP | | | |
| 9. The Hon. Victor Kipng'etich Koech, MP | | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Ms. Lydia Shalom | - | Research Officer III |
| 6. Ms. Yvonne Kendi | - | Hansard Officer III |
| 7. Mr. Cyrill Mutali | - | Fiscal Analyst |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|------------------------|
| 1. Mr. James Njeru | - | Deputy Director, Audit |
| 2. Mr. Ezekiel Omoro | - | Audit Associate |

STATE DEPARTMENT FOR ROADS

- | | | |
|-----------------------|---|-----------------------------|
| 1. Eng. Joseph Mbugua | - | Principal Secretary |
| 2. Eng. Kungu Ndungu | - | Director General, KENHA |
| 3. Mr. Issac Karumba | - | Accountant KENHA |
| 4. Eng. Henry Gakuru | - | Director Development, KENHA |
| 5. Eng. Erick Wambue | - | Deputy Director, KENHA |

- | | | |
|-----------------------|---|------------------------------|
| 6. Mr. Obop Michael | — | Assistant Director, KENHA |
| 7. Mr. Evans Mutari | — | Secretary Administration |
| 8. Mr. Philip Wachira | — | Senior Chief Finance Officer |

MIN.NO. NA/DAAOSC/PAC/2025/370 PRELIMINARIES

The Chairperson called the meeting to order at 10.20 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/371 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/372 EVIDENCE: STATE DEPARTMENT FOR ROADS, VOTE: 1091

Eng. Joseph Mbugua, the Principal Secretary/Accounting Officer for the State Department of Roads, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. **657. Inaccuracies in the Statement of Cash Flows**
2. **662. Unsupported Expenditure - Acquisition of Non-Financial Assets**
3. **667. Delay in Completion of the Project**

639. Payment of Approved Land Compensation

The Committee directed the Accounting Officer to provide relevant documentation for the pending bills that were paid and those awaiting to be paid. The unpaid pending bills should be paid as the first charge when the budget is uploaded at the national treasury.

640. Irregular Payment of Interest on Delayed Payments

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

641. Unsupported Payments Above the Contract Sum

The Committee directed the Accounting Officer to provide additional documentation on land compensation and the quarterly reports submitted to the public procurement authority.

644. Pending Bills

The Committee directed the Accounting Officer to provide the extract of budget for 2025/2026 that is being uploaded at the national treasury amounting to 1,152,083,415.

645. Budgetary Control and Performance

The Committee agreed that the principal secretary for the National Treasury be invited to address the underfunding for the state department.

646. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

647.1 Lot 1 - Dualling of Kenol-Sagana (A2) – 48Km Road

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

647.2 Lot 2: Dualling of the Sagana-Marua (A2) Road Section - 36Km

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

655. Interest on Delayed Payments

The committee directed the Accounting Officer to provide an extract of the budget for 2025/2026, which is being uploaded to the national treasury, including the amount and the bridge financing.

656. Delayed Payments to Persons Affected by the Project (PAPs)

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

658. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

659. Non-Completion of Works

The Committee agreed to retreat to discuss more on land compensation for persons affected by the projects.

663. Pending Bills

The Committee directed the Principal Secretary for the National Treasury to be invited to address the underfunding for the state department.

664. Contingent Liabilities

The Committee agreed to retreat to discuss more on land compensation to persons affected by the projects and to know the plans for how to pay the contingent liabilities

665. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

666. Irregular Variation of Contract Sum

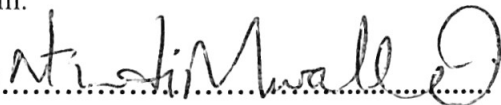
The Committee directed the Accounting Officer to provide the financing agreement for the project and other relevant documentation.

668. Additional Claims and Charges for the Road Project

The Committee agreed to retreat to discuss more about claims for the road projects.

MIN.NO.NA/DAAOSC/PAC/2025/373 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.10 p.m. The next meeting will be held at 2.30 p.m.

Signed.....

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 262ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 9TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 2.30 P.M.**

PRESENT

- | | | |
|--|---|--------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 5. The Hon. Emathe Joseph Namuar, MP | | |
| 6. The Hon. Yakub Adow Kuno, MP | | |
| 7. The Hon. Nabwera Daraja Nabii, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|----------------------|
| 1. Mr. Victor Weke | - | Principal Clerk II |
| 2. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | - | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | - | Legal Counsel II |
| 6. Ms. Lydia Shalom | - | Research Officer III |
| 7. Mr. Cyril Mutali | - | Fiscal Analyst |
| 8. Ms Yvonne Kendi | - | Hansard Reporter III |
| 9. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------------|
| 1. Mr. Cheboiwo Philip | - | Director, Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 3. Mr. Linus Mugwiria | - | Principal Auditor |

JUDICIAL SERVICE COMMISSION

- | | | |
|------------------------|---|--|
| 1. Ms Winfrida Mokaya | - | Secretary/Chief Registrar of Judiciary |
| 2. Mr. Paul Ndemo | - | Deputy Chief Registrar |
| 3. Mr. Wycliffe Wanga | - | Director, Accounting Unit |
| 4. Ms Rebecca Kiplagat | - | Director, Finance & Administration |
| 5. Mr. Ronald Wanyama | - | Director, Audit & Risk Management |
| 6. Mr. Edwin Mureti | - | Assistant Director, Finance |
| 7. Mr. David Ruto | - | Assistant Director, Quality Surveying |
| 8. Mr. Dominic Maina | - | Assistant Director, Accounting Unit |

9. Ms Diana Munyingi

Assistant Deputy Registrar

10. Ms Lily Chepkirui

Accountant

MIN.NO. NA/DAAOSC/PAC/2025/365 PRELIMINARIES

The Chairperson called the meeting to order at 2.38 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/366 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/367 EVIDENCE: JUDICIAL SERVICE COMMISSION, VOTE: 2051

Ms Winfrida Mokaya, the Secretary/Accounting Officer for the Judicial Service Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

2032. Pending Bills

Financial statements reflect pending bills amounting to Kshs. 3,007,852. However, this amount was not settled in the year under review but instead carried forward to FY 2023/24.

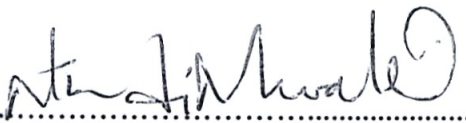
Management attributed this to lack of exchequer allocations but later settled the pending bills in the subsequent FY 2023/24.

The committee directed that the Accounting officer provides proof of payment of these pending bills by providing a certified bank statement and attach all payment vouchers within the next 2 days.

MIN.NO.NA/DAAOSC/PAC/2025/364 ADJOURNMENT

There being no other business, the meeting was adjourned at 3.53 p.m. The next meeting will be held on Thursday, 10th July 2025 at 10.00 a.m.

Signed.....



Date

31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 261ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 9TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.30 A.M.**

PRESENT

- | | | |
|--|---|---------------------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice Chairperson <i>Online</i> |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 5. The Hon. Emathe Joseph Namuar, MP | | |
| 6. The Hon. Nabwera Daraja Nabii, MP | | |
| 7. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | - | Legal Counsel II |
| 6. Mr. Cyril Mutali | - | Fiscal Analyst II |
| 7. Ms. Lydia Shalom | - | Research Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|-------------------|
| 1. CPA Dominic Kamenyi | - | Director, Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director |
| 3. Mr. Fredrick Juma | - | Principal Auditor |

STATE DEPARTMENT FOR CULTURE AND HERITAGE

- | | | |
|-------------------------|---|------------------------------|
| 1. Ms. Umami Bashir | - | Principal Secretary |
| 2. Mr. Jason Gitonga | - | Assistant Accountant General |
| 3. Mr. Jacob Irungu | - | Accountant |
| 4. Mr. Joseph M Gikonyo | - | Chief Finance Officer |
| 5. Mr. Patrick Mukorial | - | Secretary Administration |
| 6. Dr. Kiprop Lagat | - | Director of Culture |

7. Dr. CPA Nixon Mugiwa	—	Head of Accounting Unit
8. Mr. George Ombati	—	PPMC
9. Mr. Edwin Macharia	—	Assistant Director Library Services
10. Mr. George Stanley Njoroge	—	Assistant Director of Culture
11. Mr. Felix Korir	—	Finance Manager
12. Ms. Magdaline Koech	—	Head of Supply Chain
13. Ms. Monica Oduour	—	Head of Finance KCC

MIN.NO. NA/DAAOSC/PAC/2025/361 PRELIMINARIES

The Chairperson called the meeting to order at 10.35 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/362 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/363 EVIDENCE: STATE DEPARTMENT FOR CULTURE AND HERITAGE VOTE: 1134

Ms. Umami Bashir, the Principal Secretary/Accounting Officer for the State Department of Culture and Heritage, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee pended the following audit queries;

1. 1381. Unsupported Other Revenues
2. 1382. Pending Accounts Payable
3. 1385. Irregular Procurement of Goods from Non-Prequalified Suppliers

1383. Unresolved Prior Year Matters


The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

1384. Unregistered National Social Security Fund (NSSF) Office Lease

The committee marked the audit query as resolved after the Auditors confirmed that the State Department had since availed relevant documentation.

MIN.NO.NA/DAAOSC/PAC/2025/364 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.08 p.m. The next meeting will be held at 2.30 pm.

Signed: 

Date: 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 260TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 8TH JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT
10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice- Chairperson (Online)**
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Nabwera Daraja Nabii, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Kitany Marianne Jebet, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|----------------------------|
| 1. Mr. Victor Weke | — | Principal Clerk II |
| 2. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | — | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | — | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | — | Legal Counsel II |
| 6. Mr. Josphat Bundotich | — | Principal Sergeant-At-Arms |
| 7. Ms. Lydia Shalom | — | Research Officer III |
| 8. Mr. Cyril Mutali | — | Fiscal Analyst |
| 9. Ms Yvonne Kendi | — | Hansard Reporter III |
| 10. Mr. Mark Mbuthia | — | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-------------------------|---|------------------------|
| 1. Mr. Abdi Mohamed | — | Director, Audit |
| 2. Mr. Tumuna Mwambinga | — | Deputy Director, Audit |
| 3. Ms Mary Aida Aboka | — | Principal Auditor |
| 4. Mr. Epaphras Nthigah | — | Principal Auditor |
| 5. Ms Hattensiah Ndungu | — | Senior Auditor |

STATE DEPARTMENT FOR INDUSTRY

1. Dr. Juma Mukhwana	–	Principal Secretary
2. Mr. Arnest Mukayu	–	Head of Accounting Unit
3. Mr. Joash Akumu	–	Senior Chief Finance Officer
4. Mr. Phileph Maitha	–	Principal Economist
5. Ms Ruth Wanyonyi	–	Asst. Accountant General
6. Mr. John Macharia	–	Accountant
7. Prof. Erastus Gatebe	–	Industrialization Secretary
8. Mr. Evans Nyamodo	–	Accountant

OFFICE OF THE REGISTRA OF POLITICAL PARTIES

1. Ms Ann Nderitu	–	Registrar of Political Parties
2. CPA Florence Birya	–	Assistant Registrar of Political Parties
4. Mr. Joseph Kanja	–	Deputy Director
5. Ms Damaris Mwendwa	–	Deputy Director HRM
7. Ms Veronica Muasya	–	Deputy Director Internal Audit
3. Mr. Yatich kelvin	–	Senior Finance Officer
6. Mr. Joshua Kimulu	–	Senior Chief Finance Officer
8. Ms Patience Anekea	–	Corporate Communication Officer
9. Mr. David Mugo	–	Corporate Communication Officer

MIN.NO. NA/DAAOSC/PAC/2025/360 PRELIMINARIES

The Chairperson called the meeting to order at 10.25 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/361 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was differed to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/362 EVIDENCE: STATE DEPARTMENT FOR INDUSTRY, VOTE: 1175

Dr. Juma Mukhwana, the Principal Secretary/Accounting Officer for the State Department of Industry, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1671. Transfer to Other Government Entities

The Committee directed that the Accounting Officer to provide an extract from Moi University showing that the Rivatex budget is domiciled within the institution in two days.

1672. Pending Bills

Financial statements reflect pending bills amounting to Kshs.106,695,480 which comprises of Kshs.58,716,112 for the State Department and Kshs.47,979,368 for Kenya Industrial Training Institute which were not settled in the year under review but were carried forward to the 2023/2024 financial year.

Management stated that they haven't settled the bills as they are awaiting the report from the verification committee.

The committee directed that the Accounting officer writes to the pending bills verification committee to know the status of the bills and revert to the committee with a response.

1673. Budgetary Control and Performance

There was an underfunding of Kshs.470,977,802 and an under-expenditure of Kshs.427,241,099 that affected the planned activities.

The under expenditure was due to delay in implementation of the Kenya Industry & Entrepreneurship (KIEP) project as a result of the slowdown of activities between June 2021 and April 2023 due to proposed restructuring. The project was given an extension and it has finally been closed.

The committee directed the Accounting Officer to provide the closure report of the project in two days.

1674. Unresolved Prior Year Matters

The Committee directed that the Accounting Officer should have a look at the recommendations made in the just adopted report of FY 2021/22 by the House and act on them.

1678. Budgetary Control and Performance

The committee directed the Accounting Officer to provide the project closure report within two days.

1679. Unresolved Prior Year Audit Matters

The Committee directed that the Accounting Officer should have a look at the recommendations made in the just adopted report of FY 2021/22 by the House and act on them.

1680. Delay in Project Implementation

The committee directed the Accounting Officer to provide the project closure report within two days.

MIN.NO.NA/DAAOSC/PAC/2025/363

EVIDENCE: OFFICE OF THE REGISTRAR OF POLITICAL PARTIES, VOTE: 1311

Ms Ann Nderitu, the Registrar of Political Parties /Accounting Officer for the Office of the Registrar of Political Parties, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1931. Lack of Updated Disaster Recovery Plan

The issue was marked resolved since the office now has an updated disaster recovery plan.

1932. Failure to Fill Vacancies as Per Staff Establishment

The office of the Registrar of Political Parties continues to suffer staff shortages and this has been attributed to lack of exchequer to hire more staff. The office still engages the National Treasury together with the National Assembly for more funding.

MIN.NO.NA/DAAOSC/PAC/2025/364 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.45 p.m. The next meeting will be held on Wednesday, 9th July 2025 at 10.30 a.m.

Signed.....

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson



- i) 1414. Ineligible Expenditure,
- j) 1415. Deviation from Loan Guidelines,
- k) 1419. Non-Adherence to the Terms of Contracts,
- l) 1420. Non-Compliance with the Provisions of the Project's Financing Agreement,
- m) 1421. Long Outstanding Receivable,
- n) 1445. Budgetary Control and Performance,
- o) 1446. Delay in Completion of Works,
- p) 1450. Budgetary Control and Performance,
- q) 1451. Project Implementation and Performance,
- r) 1452. Pending Bills, and
- s) 1453. Unsupported Counterpart Funds.

2. Paragraph 1399 on Delay in Implementation of Green Climate Fund Project

Under paragraph 4 of the agreement, the recipient was to make necessary budgetary allocation for the project. Review of the project revealed that implementation period for Phase I of the project had lapsed, yet the project had not started. No justification was given for the delay in implementation of the project. Additionally, there was no evidence of any budgetary allocation and work plans for the project in financial year 2021/22 and 2022/23.

Evidence adduced by the Accounting Officer did not satisfy the Committee and thus the query was set aside.

The Committee asked the Management to retreat and re-do their response within the next 7 days.

3. Paragraph 1400 on Wasteful Expenditure on Recruitment of Project Accountant

During the year under review, the process for recruitment of a Project Accountant was concluded with the Interview Committee recommending two (2) candidates for consideration for appointment. This entire process costed the State Department an amount of Kshs. 1,431,400. However, as at the time of the audit in December 2023, the position had not been filled, despite the expenditure of Kshs. 1,431,400 having been incurred in respect of the process.

Management stated that at the time of initiating the recruitment process, there was great expectation that the funds would be forthcoming and the State Department was being proactive to avoid any delays once funds were available. The State Department incurred an expenditure of Kshs 1,431,400.00 to recruit a Project Accountant for GCF but the successful candidate was not onboarded since the funding was not released by the end of the project period.

The Committee directed that within the next 7 days, Management should provide more information on how far the project has been undertaken.

4. Paragraph 1410 on Non-Remittance of Taxes to Kenya Revenue Authority (KRA)

Records held at the State Department for Energy indicate that the State Department withheld taxes from consultants amounting to Kshs.12,812,739 but which had not been remitted to Kenya

Revenue Authority (KRA) as at 30 June, 2023. This is contrary to the provisions of Section 42A(4C) of the Tax Procedures Act, 2015.

Management stated that the National Treasury did not release the exchequer on time hence the IFMIS was closed and the payment could not be made.

The Committee directed the Accounting Officer to provide more information on the 12.8 Million.

5. Paragraph 1411 on Inadequate Contracts Management and Implementation

The contractor was supposed to facilitate an insurance cover to the project. No evidence was provided that the consultant provided an insurance cover which left the project exposed to professional liability risks.

With the contract having expired in November, 2022 and project closed on 30 June, 2023, there is no indication that the objectives of Part D(1)(b) of the project, as outlined in the project financing agreement, will be attained. No explanations were provided for failure to execute the contract to completion.

Annex 4(b) to the financial statements reflects pending payables to Energy and Petroleum Regulatory Authority (EPRA) of Kshs.3,164,126.70 which relates to reimbursements due to EPRA, being 10% of total contract sum for a consultancy on Study on the Level of Customer Satisfaction in the Electricity Sector in Kenya.

However, the consultancy on the Study of the Level of Customer Satisfaction in the Electricity Sector in Kenya was not within the scope of the project activities described in Part D.1(a), D.1(b) D.1(c) and D.1(e) of the financing agreement and no subsidiary agreement was provided for audit review to support the consultancy.

In the circumstances, Management was in breach of the financing agreement.

Management stated that in regard to consultancy on Development of National Specifications and Standardization, the consultant had achieved two milestones which the contract implementation team had cleared, save for the remaining milestones which did not meet the objective of the assignment. However, the committee did recommend the way forward.

With regard to consultancy on Study on the Level of Customer Satisfaction in the Electricity Sector in Kenya, this assignment was on boarded in the project guided by an extract of Project Appraisal Manual attached. However, by the time the project was closing the assignment was still on going and EPRA committed to finance the rest of the cost.

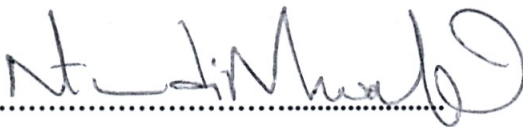
The Committee directed the Accounting Officer to provide more documentation to support this response.

6. Paragraph 1405 on Anomalies in Framework Agreement on Development of Sustainable Green Industries

This is a prior year matter and the Accounting Officer was directed by the Committee to get the adopted report and act on its recommendations.

MIN.NO.NA/DAAGPC/PAC/2025/491: ADJOURNMENT

There being no other business, the meeting was adjourned at 5.36 p.m. The next meeting will be held on 4th November 2025 at 10.00 am.

Signed.....

Date15/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 288TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 14TH OCTOBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|-------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | <i>Online</i> |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 5. The Hon. Emathe Joseph Namuar, MP | | |
| 6. The Hon. Kitany Marianne Jebet, MP | | |
| 7. The Hon. Mary Emaase Otucho, MP | | |
| 8. The Hon. Nabwera Daraja Nabii, MP | | |
| 9. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Mr. Jacknorine Ayuya Buleemi | - | Clerk Assistant III |
| 4. Ms. Lydia Shalom | - | Research Officer III |
| 5. Mr. Cyrill Mutali | - | Fiscal Analyst |
| 6. Mr. Lemmy Muchangi | - | Legal Counsel |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-------------------------|---|------------------------|
| 1. Mr. Lawrence M. Kulu | - | Deputy Director, Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 3. Ms. Sharon A. Busisa | - | Principal Auditor |
| 4. Mr. Ezekiel Omoro | - | Audit Associate |

THE NATIONAL TREASURY

Rev CPA Kimathi Kwiriga - Deputy Accountant General

STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR

- | | | |
|----------------------|---|--|
| 1. Mr. Kello Harsama | — | Principal Secretary |
| 2. Mr. Henry Mayabi | — | Senior Deputy Accountant General |
| 3. Mr. Charles | — | Senior Deputy Internal Auditor General |
| 4. Mr. Ndungu Kiarie | — | Senior Chief Finance Officer |

MIN.NO. NA/DAAGPC/PAC/2025/483 PRELIMINARIES

The Chairperson called the meeting to order at 10.15 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/484 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/485 STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR VOTE: 1222

Mr. Kello Harsama, the Accounting Officer for the state department of Regional and northern corridors, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1836. Budgetary Control and Performance

He following audit queries were pended since they were lacking proper documentation to support the audit queries.

1. 1837. Undisclosed Contingent Liabilities
2. 1838. Pending Bills
3. 1840. Incomplete Fixed Asset Register

MIN.NO.NA/DAAGPC/PAC/2025/486 STATE DEPARTMENT FOR THE DEVELOPMENT OF ARID AND SEMI-ARID LAND VOTE: 1035

Mr. Kello Harsama, the Accounting Officer for the State Department for the Development of the Arid and Semi-Arid Lands, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 274. Budgetary Control and Performance
2. 275. Pending Accounts Payable
3. 278. Lack of Risk Management Policy
4. 279. Failure by Audit Committee to Meet on Quarterly Basis
5. 281. Budgetary Control and Performance

276. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action.

277. Unbudgeted Expenditure in Pending Accounts Payables

The Committee directed the accounting officer to adjust the financial statements.

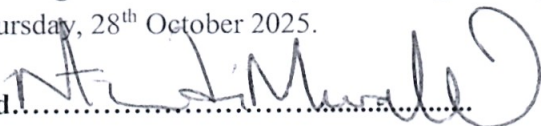
282. Unresolved Prior Year Audit Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action.

MIN.NO.NA/DAAGPC/PAC/2025/487 ADJOURNMENT

There being no other business, the meeting was adjourned at 11.35 a.m. The next meeting will be held on Thursday, 28th October 2025.

Signed.....



Date18/02/2026.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 287TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 2ND OCTOBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWERS, AT 11.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mary Emaase Otucho, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Kitany Marianne Jebet, MP
10. The Hon. Nabwera Daraja Nabii, MP
11. The Hon. Victor Kipng'etich Koech, MP
12. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - **Principal Clerk Assistant II**
2. Ms. Lilian Mwikali Mutiso - **Clerk Assistant III**
3. Mr. Jacknorine Buleemi - **Clerk Assistant III**
4. Mr. Mohamed Jelle - **Clerk Assistant III**
5. Ms. Lydia Shalom - **Research Officer III**
6. Mr. Cyril Mutali - **Fiscal Analyst III**
7. Ms. Lilian Aluga - **Protocol Officer**
8. Ms. Yvonne Kendi - **Hansard Reporter III**
9. Mr. Mark Mbuthia - **Audio Officer III**

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Fredrick Oluoch - **Deputy Director, Audit**
2. Mr. Paul Kagwanja - **Deputy Director, Liaison Office**
3. Ms. Joy Gakii - **Audit Associate**

THE NATIONAL TREASURY

Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR ENERGY

1. Mr. Alex Wachira, CBS	-	Principal Secretary
2. Eng. Kennedy Owino	-	Ag. MD Infrastructure Devt, KPLC
3. Mr. Paul Ngulu	-	Managing Director, GDA
4. CPA Tom Imbo	-	GM Finance, KETRACO
5. Ms. Juanita Ombima	-	Director, HRM&D
6. Ms. Everlyn Nyakwara	-	Snr. Chief Finance Officer
7. Mr. Francis Odera	-	Snr. Deputy Accountant General
8. Mr. Simon Tirop	-	Chief Accountant, Projects
9. Mr. Richard Mavisi	-	Secretary, Geo Exploration
10. Ms. Nancy Ndegwa	-	Head, Supply Chain Management
11. Mr. Henry Choge	-	Manager, Projects Accounts
12. Ms. Jackline Wakhungu	-	Manager finance, GDC

MIN.NO. NA/DAAGPC/PAC/2025/479: PRELIMINARIES

The Chairperson called the meeting to order at 11.15 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/480: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/481: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR ENERGY. VOTE 1152.

Mr. Alex Wachira, CBS, the Principal Secretary/Accounting Officer for the State Department for Energy, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. The following paragraphs were considered as resolved. They are;
 - a) 1389. Inaccuracies in Tax Receipts,
 - b) 1391. Budgetary Control and Performance,
 - c) 1392. Unbudgeted Purchase of Motor Vehicles,
 - d) 1393. Pending Bills,
 - e) 1394. Irregular Utilization of the Fund Monies,

- f) 1396. Irregular Procurement of Rehabilitation and Corrective Maintenance of Solar PV Panels, and
- g) 1397. Anomalies in Contract for Exploratory Coal Diamond Core Drilling Services in Kwale County.

2. Paragraph 1390 on Inaccuracies in Compensation of Employees

The Integrated Personnel and Payroll Database (IPPD) and supporting payment vouchers reflected an expenditure of Kshs. 305,716,900 in respect of compensation of employees, resulting to unexplained variance of Kshs. 13,755,354.

Evidence adduced by the Accounting Officer did not satisfy the Committee and thus the query was set aside.

The Committee asked the Management to retreat and re-do their response within the next 7 days.

3. Paragraph 1395 on Long Outstanding Accounts Payable

The statement of financial assets and financial liabilities reflects third party deposits and retentions totaling to Kshs. 114,572,535. Review of the analysis provided revealed that the bulk of the retention fees have been outstanding for a long period of time with some dating back to the financial year 2017/2018. This is contrary to Regulation 106 of the Public Finance Management (National Government) Regulations, 2015.

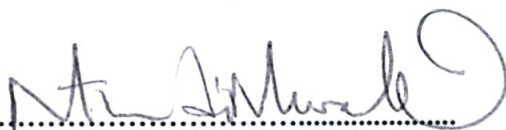
Management attributed this to some Contractors have failed to claim their retentions as some have not yet completed works satisfactorily. The State Department made an advertisement in the local dailies to bring awareness to the concerned contractors. Thereafter, some contractors have submitted the relevant documents required for payments and have been paid.

The Committee directed that within the next 7 days, Management should present a tabulated report showing the payments done and those that are pending.

MIN.NO.NA/DAAGPC/PAC/2025/482: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.58 p.m. The next meeting will be held on 7th October 2025 at 10.00 am.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 286TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 30TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Mary Emaase Otucho, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | — | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | — | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Buleemi | — | Clerk Assistant III |
| 5. Ms. Lydia Shalom | — | Research Officer III |
| 6. Mr. Cyrill Mutali | — | Fiscal Analyst |
| 7. Mr. Lemmy Muchangi | — | Legal Counsel |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|--------------------------|---|------------------------|
| 1. Ms. Sharon Wangari | — | Deputy Director, Audit |
| 2. Mr. Paul Kagwanja | — | Deputy Director, Audit |
| 3. Mr. Harison T. Mwangi | — | Principal Auditor |

THE NATIONAL TREASURY

MIN.NO. NA/DAAGPC/PAC/2025/475 PRELIMINARIES

The Chairperson called the meeting to order at 10.10 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/476 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/477 TEACHERS SERVICE COMMISSION VOTE: 2091

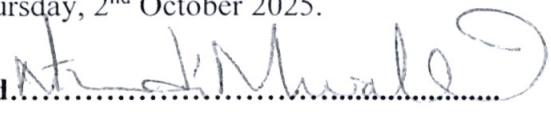
The Acting CEO/Accounting Officer of the Teachers Service Commission requested the rescheduling of the meeting due to World Teachers' Day planning on 5th October 2025, sending a letter dated 29th September 2025, on the day before the scheduled meeting.

The Members criticized the late notice as unreasonable, stressing that a minimum of a 7-day notice is needed to adjust schedules properly. The committee expects not just the CEO but also the chair and commissioners to attend.

Despite the frustrations from the members, the committee agreed to grant the acting CEO another chance to appear before the committee.

MIN.NO.NA/DAAGPC/PAC/2025/478 ADJOURNMENT

There being no other business, the meeting was adjourned at 10.54 a.m. The next meeting will be held on Thursday, 2nd October 2025.

Signed.....

Date 18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 285TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, 29TH SEPTEMBER 2025, IN ENASHIPAI RESORT, NAIVASHA, NAKURU COUNTY, AT 2.00 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mary Emaase Otucho, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Kitany Marianne Jebet, MP
10. The Hon. Nabwera Daraja Nabii, MP
11. The Hon. Victor Kipng'etich Koech, MP *Online*

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Ms. Lydia Shalom - Research Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. James Ngure - Principal Auditor
2. Mr. Paul Kagwanja - Deputy Director, Liaison Office
3. Mr. Ezekiel Omore - Audit Associate

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION

- | | | |
|-------------------------|---|--------------------------------|
| 1. Dr. Raymond Omollo | - | Principal Secretary |
| 2. Mr. Nicholas Ambundo | - | Director, Planning |
| 3. Mr. Fredrick Raongo | - | Snr. Deputy Accountant General |
| 4. Mr. Hosman Chesaro | - | Chief Economist |
| 5. Mr. John Nyabwari | - | Snr. Chief Financial Officer |
| 6. Mr. Joseph Kimani | - | Chief Finance Officer |
| 7. Mr. James Muigai | - | Head, Internal Audit Unit |

MIN.NO. NA/DAAGPC/PAC/2025/471: PRELIMINARIES

The Chairperson called the meeting to order at 2.12 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/472: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/473: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION. VOTE 1021.

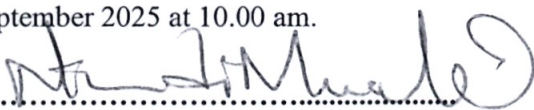
Dr. Raymond Omollo, the Principal Secretary/Accounting Officer for the State Department for Internal Security and National Administration, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. Paragraph 198 on Unresolved Prior Year Matters,
The Committee asked the Accounting Officer to get a copy of the adopted PAC report of FY 2021/22 and act on the recommendations therein.
2. The following paragraphs appeared in the PAC report of the FY 2021/22 and thus the Accounting Officer was asked by the Committee to act on the recommendations therein. They are;
 - a) 199.Delay in Completion of Construction of Mwea West Sub-County Headquarters at Kandongu-Kirinyaga County. Which appeared as paragraph 182.1,
 - b) 200.Incomplete Construction of Igembe South DCC Office at Maua. Which appeared as paragraph 182.2,
 - c) 201.Incomplete Igembe North Sub-County Officesat Laare. Which appeared as paragraph 182.3,
 - d) 202.Stalled Construction of Deputy County Commissioners' Office Block at Tigania Central Meru. Which appeared as paragraph 182.4,

- e) 203.Stalled Construction of Tigania East Sub-County Office Block at Muriri. Which appeared as paragraph 182.5,
 - f) 205.Stalled Magunga District Headquarters, Suba South Sub-County. Which appeared as paragraph 182.6,
 - g) 206.Un-occupied Assistant County Commissioner's Offices in Asego, Homabay County. Which appeared as paragraph 182.7,
 - h) 207.Stalled Construction of Nyanza South Headquarters. Which appeared as paragraph 182.8,
 - i) 208.Incomplete Construction of Deputy County Commissioner's Office-Chesumei-Nandi County. Which appeared as paragraph 182.9,
 - j) 209.Proposed Construction and Completion of Kikuyu Sub-County Headquarters Offices in Kiambu County. Which appeared as paragraph 182.10,
 - k) 210.1Delayed Construction of 100 PAX Hostel Block. Which appeared as paragraph 187.1, and
 - l) 210.2Stalled Construction of Staff Houses. Which appeared as paragraph 187.2.
3. The following were marked as resolved;
- a) 204.Delays in Disbursement of Authority to Incur Expenditure (AIE's),
 - b) 211.Irregular Award of Contract for Maintenance of Nyayo House Lifts,
 - c) 212.Grounded Government Vehicles-Kakamega and Migori County, and
 - d) 213.Gazetted Sub-Counties and Wards Operating without AIEs.
4. Paragraph 214 on Long Outstanding Arrears of Revenue
The Committee noted that the matter falls under the National Police Service which now has its own Accounting Officer under Vote 1025.

MIN.NO.NA/DAAGPC/PAC/2025/474: ADJOURNMENT

There being no other business, the meeting was adjourned at 3.51 p.m. The next meeting will be held on 30th September 2025 at 10.00 am.

Signed.....

Date15/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 284TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, 29TH SEPTEMBER 2025, IN ENASHIPAI RESORT, NAIVASHA , NAKURU COUNTY, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Mary Emaase Otucho, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Kitany Marianne Jebet, MP
10. The Hon. Nabwera Daraja Nabii, MP
11. The Hon. Victor Kipng'etich Koech, MP *Online*

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice-Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Ms. Lydia Shalom - Research Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. James Ngure - Principal Auditor
2. Mr. Paul Kagwanja - Deputy Director, Liaison Office
3. Mr. Ezekiel Omoro - Audit Associate

THE NATIONAL TREASURY

- Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION

- | | | |
|-------------------------|---|--------------------------------|
| 1. Dr. Raymond Omollo | - | Principal Secretary |
| 2. Mr. Nicholas Ambundo | - | Director, Planning |
| 3. Mr. Fredrick Raongo | - | Snr. Deputy Accountant General |
| 4. Mr. Hosman Chesaro | - | Chief Economist |
| 5. Mr. John Nyabwari | - | Snr. Chief Financial Officer |
| 6. Mr. Joseph Kimani | - | Chief Finance Officer |
| 7. Mr. James Muigai | - | Head, Internal Audit Unit |

MIN.NO. NA/DAAGPC/PAC/2025/467: PRELIMINARIES

The Chairperson called the meeting to order at 10.21 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/468: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/469: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR INTERNAL SECURITY AND NATIONAL ADMINISTRATION. VOTE 1026.

Dr. Raymond Omollo, the Principal Secretary/Accounting Officer for the State Department for Internal Security and National Administration, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

248. Pending Account Payables

At the time of Audit, the State Department had a pending bill amounting to Kshs. 1,871,133,025. Management stated that the bills weren't settled due to inadequate exchequer but were subsequently settled in the next FY 2023/24. The Committee marked the matter as resolved.

249. Budgetary Control and Performance

The State Department had an underfunding amounting to Kshs. 1,321,831,381 against an approved budget of Kshs. 8,845,935,362. Management attributed this to the non-release of exchequer by the National Treasury.

253. Unutilized Amount in Special Account not Refunded

A review of the special account statement revealed that the transferred amount of Kshs. 128,023 was not credited to the project special account.

Further, the special account reflected an amount USD.1,230 equivalent to Kshs.145,007 which was not refunded to the African Development Bank (AFDB) as provided for by the Bank's disbursement procedures. In addition, the project had not prepared a project closure report.

Management stated that all the unused/unjustified balance have been refunded to the African Development Bank and they are awaiting for their clearance letter to enable them prepare the closure report.

The Committee noted the response by the Accounting Officer and marked the matter as resolved.

254. Incomplete Accountability of Funds

The Project special account statement reflects an amount of USD 3,252 equivalent to Kshs.456,894 under amounts withdrawn and not yet claimed as at 30th June, 2023. The amount represents cumulative funds transferred to the project bank account but whose expenditure returns had not been submitted to the National Treasury. This is contrary to Paragraph 4.15 of the African Development Bank Disbursement (AFDB) Handbook,2020.

Management stated that the amount has since been refunded and evidence adduced to support this.

The committee thus marked the matter as resolved.

MIN.NO.NA/DAAGPC/PAC/2025/470: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.46 p.m. The next meeting will be held at 2.00 pm in the afternoon.

Signed.....

Date18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 283RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 25TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|-------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. Mary Emaase Otucho, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Kitany Marianne Jebet, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | — | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | — | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Buleemi | — | Clerk Assistant III |
| 5. Ms. Lydia Shalom | — | Research Officer III |
| 6. Mr. Cyrill Mutali | — | Fiscal Analyst |
| 7. Mr. Lemmy Muchangi | — | Legal Counsel |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|--------------------------|---|------------------------|
| 1. Mr. Franklin M Kiungu | — | Deputy Director, Audit |
| 2. Ms. Sophia Wadulo | — | Deputy Director, Audit |
| 3. Mr. Biko Magara | — | Principal Auditor |
| 4. Ms. Alice W. Tomboko | — | Senior Auditor |
| 5. Mr. Ezekiel Omoro | — | Audit Associate |

THE NATIONAL ASSEMBLY

- | | | |
|----------------------------|---|---------------------------------------|
| 1. Mr. Samuel Njoroge, MBS | — | Clerk, National Assembly |
| 2. Mr. Peter K. Chemweno | — | Director, Departmental Committees |
| 3. Mr. Ankaina Maikoki | — | Deputy Director, Finance and Accounts |
| 4. Ms. Lucy Makara | — | Senior Deputy Director, PBO |
| 5. Ms. Agnes Kamoni | — | Deputy Director |
| 6. Mr. Moses Lemuna | — | Quality Assurance Officer |
| 7. Ms. Mary Mwangani | — | Travel Officer |

STATE DEPARTMENT FOR PUBLIC HEALTH AND PROFESSIONAL STANDARDS

- | | | |
|-------------------------|---|-------------------------------------|
| 1. Mr. Mary Muthoni | — | Principal Secretary |
| 2. Mr. Samuel Macharia | — | Senior Chief Finance Officer (SCFO) |
| 3. Ms. Florence Kirumba | — | Senior Deputy Accountant General |
| 4. Mr. Omondi Gamaliel | — | Assistant Director, Public Health |
| 5. Ms. Naomi Mutie | — | Assistant Director, Public Health |
| 6. Mr. Winnie Kibe | — | Senior Accountant |
| 7. Mr. Kunow Abdullahi | — | Communication Officer |

MIN.NO. NA/DAAGPC/PAC/2025/462 PRELIMINARIES

The Chairperson called the meeting to order at 10.25 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/463 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/464 THE NATIONAL ASSEMBLY, VOTE: 2042

Mr. Samuel Njoroge, CBS, the Clerk of the National Assembly/Accounting Officer for the National Treasury, appeared before the Committee, accompanied by other officers, and provided the following responses to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation-

- 1. 2018. Pending Bills**
- 2. 2021. Unaccounted Imprest**

2022. Lack of Asset Register

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled

The committee reviewed the following audit queries and confirmed that they are identical to those raised under the Parliamentary Service Commission. It was agreed that these matters require policy-level intervention, which the Commission will address

1. 2019. Inadequacies in Compensation of Employees
2. 2020. Irregular Use of Low-Value Procurement Method
3. 2023. Weak Controls in Payment of Mileage Allowances

MIN.NO.NA/DAAGPC/PAC/2025/465

THE STATE DEPARTMENT FOR PUBLIC
HEALTH AND PROFESSIONAL STANDARDS,
VOTE: 1083

Mr. Mary Muthoni, the Principal Secretary/Accounting Officer for the State Department for Public Health and Professional Standards, appeared before the Committee, accompanied by other officers, and provided the following in response to audit queries for the financial year 2022/2023.

593. Unsupported Expenditure on Other Grants and Transfers

The Committee directed the Auditor General to review the audit query and guide the committee on the response of the Accounting Officer

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation-

1. 594. Undisclosed Bank Balances
2. 595. Budgetary Control and Performance
3. 596. Pending Accounts Payable
4. 597. Failure to Operationalise Institutions

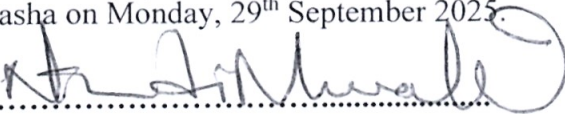
598. Failure to Surrender Imprest

The Committee directed the Accounting Officer to provide necessary documentation with a breakdown of imprest received and those surrendered

MIN.NO.NA/DAAGPC/PAC/2025/466 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.20 p.m. The next meeting will be held in Naivasha on Monday, 29th September 2025.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 282ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON WEDNESDAY, 17TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

- | | | |
|---|---|-------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Lesuada Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 4. The Hon. Mary Emaase Otucho, MP | | (Online) |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | (Online) |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | | (Online) |
| 8. The Hon. Mohamed Aden Adow, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice-Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. Kitany Marianne Jebet, MP | | |
| 5. The Hon. Nabwera Daraja Nabii, MP | | |
| 6. The Hon. Victor Kipng'etich Koech, MP | | |
| 7. The Hon. Yakub Adow Kuno, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Victor Weke | - | Principal Clerk Assistant II |
| 2. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | - | Clerk Assistant III |
| 4. Ms. Lydia Shalom | - | Research Officer III |
| 5. Ms. Lilian Aluga | - | Protocol Officer |
| 6. Mr. Henry Mageka | - | Media Relations Officer III |
| 7. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-------------------------|---|------------------------|
| 1. Mr. Tumuna Mwangi | - | Deputy Director, Audit |
| 2. Mr. Epaphras Nthigah | - | Principal Auditor |
| 3. Mr. Ezekiel Omoro | - | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-----------------------|
| Rev. CPA. L. Kimathi Kwiriga | - | Parliamentary Liaison |
|------------------------------|---|-----------------------|

THE INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

1. Mr. Marjan Hussein	-	CEO/Commission Secretary
2. Mr. Erastus EtheKon	-	Chairman
3. Mr. Obadiah Keitany	-	Deputy CEO, Support Services
4. Mr. Chrispin Owiye	-	Director, Legal Services
5. Mr. Patrick Nyakira	-	Snr. Financial Accountant
6. Mr. Reuben Chirchir	-	Ag. Director, Finance
7. Mr. Hassan Abdalla	-	Ag. Director, Human Resource Management
8. Ms. Khadija Ramadhan	-	Ag. Director, Supply Chain Management
9. Mr. Michael Ouma	-	Director, ICT
10. Mr. Clifford Rono	-	Financial Accountant
11. Mr. Hillary Kiplagat	-	P. A to the Chairman
12. Mr. Edgar Aswani	-	Communication Officer

MIN.NO. NA/DAAGPC/PAC/2025/457: PRELIMINARIES

The Chairperson called the meeting to order at 2.43 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/458: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/459: EXAMINATION OF OAG REPORT FY 2022/23; THE INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION

Mr. Marjan Hussein, the CEO/Commission Secretary/Accounting Officer for the Independent Electoral and Boundaries Commission, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. The following paragraphs were marked as resolved;
 - a) 1989. Unsupported Employee Costs,
 - b) 1990. Outstanding Account Payables, and
 - c) 1994. Deficiency in Government Systems.
2. The following paragraphs appeared in the PAC report of the FY 2021/22 and thus the Accounting Officer was asked by the Committee to act on the recommendations therein. They are;
 - a) 1985. Long outstanding Receivables. Which appeared as paragraph 1884,
 - b) 1987.1. Unregistered Land. Which appeared as paragraph 1886.1,
 - c) 1987.2. Anomalies in Motor Vehicle Records. Which appeared as paragraph 1886.2,
 - d) 1987.3. Missing KIEMS and BVR Kits. Which appeared as paragraph 1886.3,
 - e) 1992. Outstanding Court Awards. Which appeared as paragraph 1890, and

- f) 1993. Failure to Use E-Procurement System. Which appeared as paragraph 1889.
3. Paragraph 1991 on Unresolved Prior Year Matters;
The Committee asked the Accounting Officer to get a copy of the adopted PAC report of FY 2021/22 and act on the recommendations therein.
4. Paragraph 1986 on Inaccurate Inventory Balance;
The Committee wasn't satisfied by the response given by the Accounting Officer on this query and thus stood it down and gave the Accounting Officer 30 days to reconcile the inventory and report back.

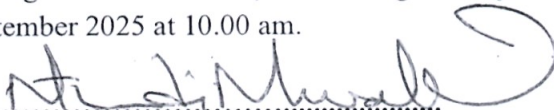
MIN.NO.NA/DAAGPC/PAC/2025/460: AOB

Members resolved to invite the Accounting Officers of The Executive Office of the President on status of projects previously done by the Nairobi Metropolitan Services, and the Ministry of Defence, on Contingent Liabilities.

MIN.NO.NA/DAAGPC/PAC/2025/461: ADJOURNMENT

There being no other business, the meeting was adjourned at 4.46 p.m. The next meeting will be held on 23rd September 2025 at 10.00 am.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 281ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 17TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP (Online)
4. The Hon. Gabriel Gathuka Kagombe, MP (Online)
5. The Hon. Kitany Marianne Jebet, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – **Vice Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mary Emaase Otuchio, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Mohamed Aden Adow, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo – Principal Clerk Assistant
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Ms. Lydia Shalom Migare – Research Officer III
5. Ms. Lilian Aluga – Public Communication Officer III
6. Mr. Hillary Mageka – Media Relations Officer
7. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Ms. Sophia Wadudo – Deputy Director of Audit
2. Mr. Samuel Mathenge – Principal Auditor
3. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

PARLIAMENTARY SERVICE COMMISSION

- | | | |
|-------------------------------|---|--|
| 1. Mr. Jeremiah Nyegenye, CBS | – | Secretary/Clerk to the Senate |
| 2. Mr. Anthony Njoroge | – | Director Litigation & Compliance |
| 3. Mr. Antony Ndubi | – | Ag. Deputy Director Finance & Accounting |
| 4. Mr. Umuro Duba | – | Supply Chain Management Officer |

PARLIAMENTARY JOINT SERVICE

- | | | |
|-------------------------------|---|-----------------------------------|
| 1. Mr. Clement Nyandiere, MBS | – | Director General |
| 2. Mr. Irungu Kigundu | – | Director Finance & Administration |
| 3. Mr. Shem Obaigwa | – | Chief Accountant |
| 4. Ms. Keith Kisinguh | – | Chief Procurement Officer |
| 5. Ms. Ann Gachoka | – | Chief Finance Officer |

MIN.NO. NA/DAAOSC/PAC/2025/452 PRELIMINARIES

The Chairperson called the meeting to order twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/453 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/454 EVIDENCE: PARLIAMENTARY SERVICE COMMISSION - VOTE 2041

Mr. Jeremiah Nyegenye, CBS, the Secretary/Accounting Officer for the Parliamentary Service Commission appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The following paragraphs were marked as resolved

1. 2006. Pending Bills
2. 2007. Budgetary Control and Performance
3. 2009. Compensation of Employees
4. 2010. Non-Compliance with Law on Public Procurement

Outstanding paragraphs

2008. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to implement the recommendations contained in the Committee's Report on the Financial Year 2021/2022.

2011. Lack of Assets Register and Ownership Documents

The query was raised in the Financial Year 2021/2022.

The Committee directed the Accounting Officer to review and implement the recommendations accordingly.

2012. Non-Compliance with Law on Income Tax

The Kenya Revenue Authority I-tax ledger reflected a tax liability of Kshs. 5,103,560,946.

The Accounting Officer submitted that the figure highlighted related to historical amounts which were part of an ongoing reconciliation exercise which was being undertaken jointly between the Kenya Revenue Authority and the Commission.

2013. Weak Internal Controls over Motor Vehicle Mileage Claims

The Accounting Officer informed the Committee that the Commission was in the process of instituting effective internal control measures to govern motor vehicle mileage claim.

**MIN.NO.NA/DAAOSC/PAC/2025/455 EVIDENCE: PARLIAMENTARY JOINT
SERVICES - VOTE 2043**

Mr. Clement Nyandiere, MBS, the Director General /Accounting Officer for the Parliamentary Joint Service appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The following paragraphs were marked as resolved

1. 2025. Pending Bills
2. 2029. Lack of Value for Money on Maintenance of Elevators

Outstanding paragraphs

2026. Lack of Assets Register

The query was raised in the Financial Year 2021/2022.

The Committee directed the Accounting Officer to review and implement the recommendations accordingly.

2027. Delayed Completion on Construction of the Proposed Multi-Storey Office Block

The query was raised in the Financial Year 2021/2022.

The Committee directed the Accounting Officer to review and implement the recommendations accordingly.

2028. Delayed Payments on Construction of Centre for Parliamentary Studies and Training

The Accounting Officer explained that the delay was due to non-payment of the contractor, which arose from a reduction in the development budget and delays in the release of development exchequer requisitions.

The Members resolved to conduct a site visit to assess the progress of the building.

MIN.NO.NA/DAAOSC/PAC/2025/456 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.35 p.m. The next meeting will be held at 2.30 pm in the afternoon.

Signed.......... Date 18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

MINUTES OF THE 280TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON WEDNESDAY, 10TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - Vice-Chairperson (Online)
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. The Hon. Kitany Marianne Jebet, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

- 1.
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Mary Emaase Otucho, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Victor Weke | — | Principal Clerk Assistant II |
| 2. Ms. Lilian Mwikali Mutiso | — | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | — | Clerk Assistant III |
| 4. Mr. Lenny Muchangi | — | Legal Counsel II |
| 5. Ms. Lilian Aluga | — | Protocol Officer |
| 6. Ms. Lydia Shalom | — | Research Officer III |
| 7. Ms. Yvonne Kendi | — | Hansard Reporter III |
| 8. Mr. Henry Mageka | — | Media Relations Officer III |
| 9. Mr. Mark Mbuthia | — | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Daniel Ndung'u - Director, Audit
2. Ms. Margaret Murigu - Principal Auditor

THE NATIONAL TREASURY

Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE STATE DEPARTMENT FOR FOREIGN AFFAIRS

1. Dr. Korir Sing'oei - Principal Secretary
2. Amb. Josphat K. Maikara - Director General, Political Affairs
3. Amb. M.K Kiboino - Secretary, Foreign Service Management
4. Mr. Vincent Kirwa - Snr. Deputy Accountant General
5. Mr. James Aloyo - Snr. Chief Finance Officer
6. Dr. Judy Njeru - Director, HRM&D
7. Mr. Kenneth Karani - Director, Supply Chain Management
8. Mr. Daniel Tiony - Director Internal Audit
9. Amb. Jackline Yonga - Deputy DG, Parliamentary Liaison
10. Ms. Damaris Onsumo - Chief Finance Officer
11. Ms. Mwirigi Gitobu - First Secretary, Office of the PS
12. Mr. Charles Kanini - Principal Foreign Service Officer
13. Ms. Cynthia Kinyua - Foreign Service Officer I
14. Ms. Stella Langat - Secretary Administration

MIN.NO. NA/DAAGPC/PAC/2025/448: PRELIMINARIES

The Chairperson called the meeting to order at 10.23 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/449: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/450: EXAMINATION OF OAG REPORT FY 2022/23; THE STATE DEPARTMENT FOR FOREIGN AFFAIRS

Dr. Korir Sing'oei, the Principal Secretary/Accounting Officer for the State Department for Foreign Affairs, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

1. The following paragraphs were marked as resolved;
 - a) 302. Pending Accounts Payables,
 - b) 303.1. Chancery Building and High Commissioner's Residence in Islamabad,
 - c) 303.2. Lack of Ownership Documents for Kinshasa Chancery,
 - d) 303.3. Delayed Purchase of Chancery for Kenya Mission in London,

- e) 303.4. Renovation Works of High Commissioner and Deputy High Commissioner Residence in London,
 - f) 303.5. Non-Utilization of Ambassador's Residence in Kenya Mission in Pretoria, and
 - g) 305. Lack of Procurement Guidelines for Missions
2. Paragraph 299 on Cash and Cash Equivalents Balance;
The Committee wasn't satisfied by the response given by the Accounting Officer with regards to the reconciliation of the disbursed amounts to various missions and thus instructed him to retreat and resubmit a supplementary reply to the query with full details of how much has been reconciled and how much is still pending within the next 7 days.
 3. Paragraph 300 on Unutilized Development Funds;
The Committee noted the response by the Accounting Officer which wasn't satisfactory. Accordingly, the Accounting Officer was asked to retreat and re-submit a supplementary response with regards to the acquisition of the London property. Further, submit the contract signed and the evidence as provided in the supplementary budget II within the next 7 days.
 4. Paragraph 301 on Unbudgeted Exchange Losses;
The Committee noted the paragraph was discussed when the PS appeared before the Committee to answer queries under Vote 1052 under paragraph 295.
 5. Paragraph 304 on Delayed Disbursements to Missions;
 6. *The Committee noted the paragraph was discussed when the PS appeared before the Committee to answer queries under Vote 1052 under paragraph 297.*

MIN.NO.NA/DAAGPC/PAC/2025/451: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.17 p.m. The next meeting will be held on Tuesday, 16th September 2025 at 10.00 am.

Signed.......... Date18/02/2026.....

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

MINUTES OF THE 279TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON WEDNESDAY, 10TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30 P.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - Vice-Chairperson
3. The Hon. Lesuuda Josephine Naisula, OGW, MP *Online*
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP *Online*
8. The Hon. Kitany Marianne Jebet, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Mary Emaase Otucho, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke - Principal Clerk Assistant II
2. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
3. Mr. Jacknorine Buleemi - Clerk Assistant III
4. Mr. Lenny Muchangi - Legal Counsel II
5. Ms. Lydia Shalom - Research Officer III
6. Mr. Henry Mageka - Media Relations Officer III
7. Mr. Mark Mbuthia - Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Cheboiwo Philip - Director, Audit
2. Mr. Linus Mugwiri - Principal Auditor
3. Ms. Emily Munde - Senior Auditor

THE NATIONAL TREASURY

Rev. CPA. L. Kimathi Kwiriga - Parliamentary Liaison

THE COMMISSION ON ADMINISTRATIVE JUSTICE

- | | | |
|-----------------------|---|---|
| 1. Ms. Mercy Wambua | - | Commission Secretary/CEO |
| 2. Mr. Charles Dulo | - | Chairperson |
| 3. Mr. Dan Karomo | - | Director, Corporate Services |
| 4. Ms. Damaris Mburu | - | Asst. Director, Supply Chain Management |
| 5. Mr. Benard Nyariki | - | Asst. Director, Finance & Accounting |
| 6. Mr. David Otiato | - | Finance Officer |
| 7. Mr. Mathew Takai | - | Accountant |
| 8. Ms. Mogesa Winnie | - | Accountant |
| 9. Ms. Nancy Kubai | - | Accountant |

MIN.NO. NA/DAAGPC/PAC/2025/444: PRELIMINARIES

The Chairperson called the meeting to order at 2.35 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAGPC/PAC/2025/445: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/446: EXAMINATION OF OAG REPORT FY 2022/23; THE COMMISSION ON ADMINISTRATIVE JUSTICE

Ms. Mercy Wambua, the Commission Secretary/Accounting Officer for the Commission on Administrative Justice, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries listed under the state department;

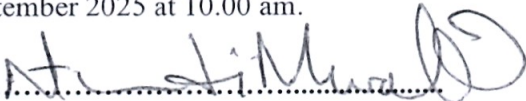
1. Paragraph Nos. 2090, 2092, 2093.1, 2094, 2095 and 2096 were marked as resolved;
2. Paragraph 2091.1 on Domestic Travel and Subsistence;
The Committee instructed the Accounting Officer to provide the invitation letters, attendance schedules and back to office reports detailing all the officers who were dispatched as election observers in the 2022 general elections.
3. Paragraph 2091.2 on Foreign Travel and Subsistence;
The Committee noted the response by the Accounting Officer which they agreed with the OAG that copies of passports, attendance schedules, reports on the benefits accruing from the trip was not provided at the time of audit. The Committee further urged the Accounting Officer to always comply with the Audit Act during the time of audit and present all the documents for audit as requested by the OAG.

4. Paragraph 2091.3 on Lunch Expenses;
The Committee noted the acknowledgement by the Accounting Officer that the procurement department did not conform to the procurement plan and the Public Procurement and Asset Disposal Regulations, 2020 while procuring for the services. Management informed the Committee further that they have since contracted through a framework contract for the provision of this services.
5. Paragraph 2093.2 on Irregular Procurement of Routine Maintenance – Vehicles Services
The Committee noted the acknowledgement of the Accounting Officer that the services were procured without a procurement plan in place, and thus asked the Management to always prepare a procurement plan and follow it to the latter when procuring for services.
6. Paragraph 2093.4 Irregular Procurement of Furniture and General Procurement
The Committee noted the acknowledgement of the Accounting Officer that the services were procured without a procurement plan in place, and thus asked the Management to always prepare a procurement plan and follow it to the latter when procuring for services.
7. Paragraph 2093.5 on Non-Compliance with Preferences and Reservations
The Committee urged the Commission to always be on the forefront in providing opportunities for the less privileged in the society. Further, the Accounting Officer was asked to provide the list of all the awarded contracts so as to substantiate that those awarded were of the AGPO category within the next 14 days.

MIN.NO.NA/DAAGPC/PAC/2025/447: ADJOURNMENT

There being no other business, the meeting was adjourned at 4.31 p.m. The next meeting will be held on 11th September 2025 at 10.00 am.

Signed.....



Date

18/02/2026

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 278TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 10TH SEPTEMBER 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP – **Vice Chairperson** *Online*
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP *Online*
8. The Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Mary Emaase Otucho, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo – Principal Clerk Assistant
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Lenny Muchangi – Legal Counsel II
5. Ms. Lydia Shalom Migare – Research Officer III
6. Ms. Lilian Aluga – Public Communication Officer III
7. Mr. Hillary Mageka – Media Relations Officer
8. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Cheboiwo Philip – Director of Audit
2. Mr. Linus Mugwiria – Principal Auditor

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

THE JUDICIARY

1. Ms Winfrida Mokaya	–	Secretary/Chief Registrar of Judiciary
2. Mr. Paul Ndemo	–	Deputy Chief Registrar
3. Mr. Wycliffe Wang	–	Director, Accounting Unit
4. Ms Rebecca Kiplagat	–	Director, Finance & Administration
5. Mr. Ronald Wanyama	–	Director, Audit & Risk Management
6. Mr. David Ruto	–	Assistant Director, Quality Surveying
7. Mr. Dominic Maina	–	Assistant Director, Accounting Unit
8. Ms Diana Munyingi	–	Assistant Deputy Registrar
9. Ms Lily Chepkirui	–	Accountant

MIN.NO. NA/DAAOSC/PAC/2025/440 PRELIMINARIES

The Chairperson called the meeting to order twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/441 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 268th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Lesuuda Josephine Naisula, OGW, MP, and seconded by Hon. Kitany Marianne Jebet, MP.
2. **Minutes of the 270th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Lesuuda Josephine Naisula, OGW, MP, and seconded by Hon. (Dr.) Edwin Mugo Gichuki, MP.
3. **Minutes of the 271th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Yakub Adow Kuno, MP, and seconded by Hon. Emathe Joseph Namuar, MP.
4. **Minutes of the 272nd sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Kitany Marianne Jebet, MP, and seconded by Hon. (Dr.) Edwin Mugo Gichuki, MP.
5. **Minutes of the 273rd sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Yakub Adow Kuno, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.
6. **Minutes of the 274th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by Hon. Kitany Marianne Jebet, MP.
7. **Minutes of the 275th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Yakub Adow Kuno, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.
8. **Minutes of the 276th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by Hon. Lesuuda Josephine Naisula, OGW, MP.
9. **Minutes of the 277th sitting** were confirmed as a true record of the proceedings as was proposed by Hon. Yakub Adow Kuno, MP, and seconded by Hon. Emathe Joseph Namuar, MP.

MIN.NO.NA/DAAOSC/PAC/2025/442 EVIDENCE: THE JUDICIARY - VOTE 1261

**MINUTES OF THE 259TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD
ON WEDNESDAY, 2ND JULY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 2.30
P.M.**

PRESENT

- | | | |
|--|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 3. The Hon. Emathe Joseph Namuar, MP | | |
| 4. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 5. The Hon. Kitany Marianne Jebet, MP | | |
| 6. The Hon. Mohamed Aden Adow, MP | | |
| 7. The Hon. Nabwera Daraja Nabii, MP | | |
| 8. The Hon. Victor Kipng'etich Koech, MP | | |
| 9. The Hon. Yakub Adow Kuno, MP | | |

PRESENT WITH APOLOGY

- | | | |
|---|---|-------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice Chairperson |
| 2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 4. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 5. The Hon. Junet Sheikh Nuh, EGH, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | - | Legal Counsel II |
| 6. Mr. Cyrill Mutali | - | Fiscal Analyst II |
| 7. Ms. Lydia Shalom | - | Research Officer III |
| 8. Ms. Yvonne Kendi | - | Hansard Officer III |
| 9. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|------------------|
| 1. CPA Dominic Kamenyi | - | Director, Audit |
| 2. Mr. Ezekiel Omoro | - | Audit Associates |

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION

- | | | |
|--------------------------|---|------------------------------|
| 1. Ms. Anne Wangombe | - | Principal Secretary |
| 2. Mr. Sephone Ombachi | - | Senior Chief Finance Officer |
| 3. Mr. Dudley O. Matangi | - | Deputy Accountant General |

4. Mr. Francis K. Renana

Principal Accountant

MIN.NO. NA/DAAOSC/PAC/2025/352 PRELIMINARIES

The Chairperson called the meeting to order at 2.35 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/353 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/354 EVIDENCE: STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION VOTE: 1212

Ms. Anne Wangombe, the Principal Secretary/Accounting Officer for the State Department of Gender and Affirmative Action, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1793. Pending Bills
2. 1795. Budgetary Control and Performance
3. 1796. Irregular Commutation of Leave
4. 1797. Corporate Governance
5. 1800. Budgetary Control and Performance
6. 1801. Pending Bills
7. 1803. Lack of Internal Audit Report

1794. Unresolved Prior Year Matters

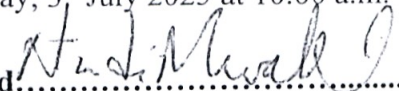
The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

1798. Failure to Comply with Human Resource Plan/Staff Establishment

The committee stated that the Public Service Commission will shed more light on the above query when it comes to answering the queries of its state department.

MIN.NO.NA/DAAOSC/PAC/2025/355 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.08 p.m. The next meeting will be held on Tuesday, 3rd July 2025 at 10.00 a.m.

Signed 

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 258TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 26TH JUNE 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

- | | | |
|--|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP (Online) | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP (Online) | | |
| 8. The Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Mohamed Aden Adow, MP | | |
| 10. The Hon. Nabwera Daraja Nabii, MP | | |
| 11. The Hon. Victor Kipng'etich Koech, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---------------------------------------|---|--------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. Yakub Adow Kuno, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|-----------------------------|
| 1. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 2. Mr. Jacknorine Buleemi | - | Clerk Assistant III |
| 3. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 4. Ms. Lydia Shalom | - | Research Officer III |
| 5. Mr. Hillary Mageka | - | Media Relations Officer III |
| 6. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|------------------------|
| 1. Mr. Wilson Kamula | - | Deputy Director, Audit |
| 2. Mr. Ezekiel Omoro | - | Audit Associate |

NATIONAL TREASURY

- | | | |
|-----------------------------|---|-------------------------------|
| Rev. CPA L. Kimathi Kwiriga | - | Ag. Deputy Accountant General |
|-----------------------------|---|-------------------------------|

STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT

- | | | |
|------------------------------|---|-------------------------------------|
| 1. Mr. Charles Hinga, CBS | - | Principal Secretary |
| 2. Mr. George Charles Omondi | - | Deputy Director Slum Upgrading Dept |
| 3. Mr. douglas Njeru | - | Director HRM |
| 4. Mr. Cornelius Kimayu | - | Ag. Director Estates |
| 5. Mr. Hiram Kahino | - | Secretary Administration |
| 6. Mr. Nelson Mose | - | Head of Accounting Unit |
| 7. Mr. Stephen Njue | - | Senior Chief Finance Officer |

8. Mr. Byron Buyu	—	Ag. Secretary Urban Development
9. Mr. Cassius Kusienya	—	Ag. Secretary Integrated Project Devt Unit
10. Ms Jacqueline Kinuthia	—	Executive Liaison
11. Mr. George Aura	—	KISIP Coordinator
12. Ms Lilian Kienci	—	KUSP Coordinator

MIN.NO.NA/DAAOSC/PAC/2025/348 PRELIMINARIES

The Chairperson called the meeting to order at 10.14 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/349 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the Minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/350 EVIDENCE: STATE DEPARTMENT FOR HOUSING & URBAN DEVELOPMENT, VOTE: 1094

Mr. Charles Hinga, CBS, the Principal Secretary/Accounting Officer for the State Department of Housing & Urban Development, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 969. Long Outstanding Pending Bills
2. 970. Budgetary Control and Performance
3. 972.1. Under Performance in Rent Revenue Collection from Government Houses
4. 974.1. Monthly Pay Below the One Third of the Basic Salary Rule
5. 975.1. Fresh Produce Wholesale Market at Kombani - Kwale County
6. 975.2. Produce Market at Wundanyi-Taita Taveta County

971. Unresolved Prior Year Issues

The Committee directed that the Accounting Officer to look at the recommendations made in the just adopted report by the House and act accordingly.

972.2 Unremitted Rent Revenue

The committee directed the Accounting Officer to provide more information to the Committee within 7 days about the timeline and a list of all properties in contention.

973. Boarded/Alienated Government Houses

The Committee directed the Accounting Officer to provide an inventory of all the alienated houses.

974.2. Unutilized Staff Leave Days

The Committee directed that within 7 days, the Accounting Officer should provide information showing the list of the Officers who were to proceed on leave but didn't do so. Further, to provide evidence of why the Officers didn't proceed to go on their annual leave as prescribed in law.

MIN.NO.NA/DAAOSC/PAC/2025/351 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.32 p.m. The next meeting will be held on Monday, 30th June 2025 at 2.30 p.m.

Signed Ntindi Mwale

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 257TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 17TH JUNE 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|--------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 8. The Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Yakub Adow Kuno, MP | | |

SENT WITH APOLOGY

1. The Hon. Lesuuda Josephine Naisula, OGW, MP
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Lenny Muchangi | - | Legal Counsel II |
| 5. Mr. cyrill Mutali | - | Fiscal Analyst II |
| 6. Ms. Lydia Shalom | - | Research Officer III |
| 7. Ms. Yvonne Kendi | - | Hansard Officer III |
| 8. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-----------------------|---|------------------------|
| 1. Mr. Stephen Karani | - | Director, Audit |
| 2. Mr. Keneth Otieno | - | Deputy Director, Audit |
| 3. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 4. Mr. Ezekiel Omoro | - | Audit Associate |

STATE DEPARTMENT FOR CO-OPERATIVES

- | | | |
|------------------------------|---|-------------------------------|
| 1. Mr. Patrick K Kilemi, CBS | - | Principal Secretary |
| 2. Mr. David K Obonyo | - | Commissioner of Co-operatives |

- | | | |
|------------------------|---|---|
| 3. Mr. Kipyegon Siele | — | Senior Deputy Accountant General |
| 4. Mr. Amos G. Mariba | — | Secretary of Administration |
| 5. Mr. Issack K Ruchuk | — | Senior Supply Chain Management Services |
| 6. Mr. Paul Ikuua | — | Senior Principal Finance Officer |

STATE DEPARTMENT FOR TOURISM

- | | | |
|--------------------------|---|----------------------------|
| 1. Mr. John Olultuaa | — | Principal Secretary |
| 2. Mr. Wangeci Wangeu | — | Ag. Chief Finance Officer |
| 3. Cpa Julius Mugambi | — | Head of Accounting Unit |
| 4. Ms. Grace Kamau | — | Deputy Chief State Counsel |
| 5. Mr. Munyithya Kimwele | — | Deputy Director of Tourism |

MIN.NO. NA/DAAOSC/PAC/2025/343 PRELIMINARIES

The Chairperson called the meeting to order at 10.10 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/344 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/345 EVIDENCE: STATE DEPARTMENT FOR CO-OPERATIVES, VOTE: 1173

Mr. Patrick K. Kilemi, the Principal Secretary/Accounting Officer for the State Department of Co-operatives, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1662. Budgetary Control and Performance

The Committee directed the Accounting Officer to provide a comprehensive report on the process of budgeting the Hustler Fund, including the requisitions and utilization, on an itemized basis within two weeks.

1663. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action

MIN.NO.NA/DAAOSC/PAC/2025/346 EVIDENCE: STATE DEPARTMENT FOR TOURISM, VOTE: 1202

Mr. John Olultuaa, the Principal Secretary/Accounting Officer for the State Department of Tourism, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

1773. Long Outstanding Pending Accounts Payables

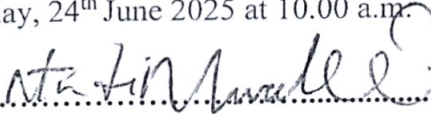
The Committee directed the Accounting Officer to provide the aging analysis of all pending bills and the relevant documentation for the Richardson Co. Ltd. within two weeks

1774. Long Outstanding Accounts Payables - Deposits

The Committee pended the audit query since the Accounting Officer did not properly respond to it.

MIN.NO.NA/DAAOSC/PAC/2025/347 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.36 p.m. The next meeting will be held on Tuesday, 24th June 2025 at 10.00 a.m.

Signed..........

Date31/7/25.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 256TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 10TH JUNE 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 4. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 5. The Hon. Emathe Joseph Namuar, MP | | |
| 6. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 7. The Hon. Nabwera Daraja Nabii, MP | | |
| 8. The Hon. Victor Kipng'etich Koech, MP | | |
| 9. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|--------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. Mohamed Aden Adow, MP | | |
| 5. The Hon. Kitany Marianne Jebet, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Jacknorine Buleemi | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Ms. Lydia Shalom | - | Research Officer III |
| 5. Ms. Yvonne Kendi | - | Hansard Officer III |
| 6. Mr. Hillary Mageka | - | Media Relations |
| 7. Mr. Mark Mbuthia | - | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|------------------------|
| 1. Mr. Philip Ndegwa | - | Director, Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 3. Mr. Kombe Hussein | - | Principal Auditor |
| 4. Mr. Ezekiel Omoro | - | Audit Associate |

NATIONAL TREASURY

- | | | |
|-----------------------------|---|-------------------------------|
| Rev. CPA L. Kimathi Kwiriga | - | Ag. Deputy Accountant General |
|-----------------------------|---|-------------------------------|

STATE DEPARTMENT FOR BASIC EDUCATION

- | | | |
|-----------------------|---|------------------------------|
| 1. Prof. Julius Bitok | - | Principal Secretary |
| 2. Mr. Moses Mwangi | - | Deputy Director of Education |

3. Mr. Emilio Mukira	—	Head of Accounting Unit
4. Mr. Hassan Duale	—	Head of Directorate of Junior School
5. Dr. Hilda Kaaria	—	Head of Supply Chain Management
6. Mr. Mujumba Obwoyere	—	Head of KEMIS
7. Dr. Sugit William	—	Head Senior School Education
8. Mr. Wekesa Khaoya	—	Senior Chief Finance Officer
9. Mr. Jack Okula	—	Technical Advisor to PS
10. Ms Florence Amoiti	—	Secretary Administration
11. Mr. Paul Odhiambo	—	ICT Officer

MIN.NO. NA/DAAOSC/PAC/2025/339 PRELIMINARIES

The Chairperson called the meeting to order at 10.24 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/340 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Minute of the 247th sitting was confirmed as a true record of the proceedings as was proposed by Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.

Minute of the 248th sitting was confirmed as a true record of the proceedings as was proposed by Hon. Emathe Joseph Namuar, MP, and seconded by Hon. (Dr.) Edwin Mugo Gichuki, MP.

Minute of the 249th sitting was confirmed as a true record of the proceedings as was proposed by Hon. Emathe Joseph Namuar, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.

Minute of the 250th sitting was confirmed as a true record of the proceedings as was proposed by Hon. Emathe Joseph Namuar, MP, and seconded by Hon. (Dr.) Edwin Mugo Gichuki, MP.

Minute of the 251st sitting was confirmed as a true record of the proceedings as was proposed by Hon. Victor Kipng'etich Koech, MP, and seconded by Hon. Emathe Joseph Namuar, MP.

Minute of the 252nd sitting was confirmed as a true record of the proceedings as was proposed by Hon. Emathe Joseph Namuar, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.

Minute of the 253rd sitting was confirmed as a true record of the proceedings as was proposed by Hon. Emathe Joseph Namuar, MP, and seconded by Hon. Victor Kipng'etich Koech, MP.

Minute of the 254th sitting was confirmed as a true record of the proceedings as was proposed by Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by Hon. Emathe Joseph Namuar, MP.

Minute of the 255th sitting was confirmed as a true record of the proceedings as was proposed by Hon. Victor Kipng'etich Koech, MP, and seconded by Hon. (Dr.) Edwin Mugo Gichuki, MP.

MIN.NO.NA/DAAOSC/PAC/2025/341 EVIDENCE: STATE DEPARTMENT FOR BASIC EDUCATION, VOTE: 1066

Prof. Julius Bitok, the Principal Secretary/Accounting Officer for the State Department of Basic Education, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

447.Unresolved Prior Year Matters

The Committee directed the Accounting Officer to look at the recommendations of previous year's report, which was recently tabled and adopted by the House, and take appropriate action as recommended.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 445. Pending Accounts Payable
2. 448. Failure to Return Unspent Funds to the State Department for Sports and Youth Affairs
3. 451.1. Non-Compliance with the One-Third of Basic Salary Rule
4. 451.2. Understaffing of the State Department
5. 452. Non-Remittance of Excess AIA Collections
6. 454. Outstanding Imprests and Clearance Accounts
7. 455. Lack of Inventory Management System
8. 456. Use of Non-Official Email Addresses in Official Communication
9. 457. Lack of an IT Steering Committee
10. 458.1. Stale Cheques
11. 458.2. Unsurrendered Disbursements
12. 459. Budgetary Control and Performance
13. 460.1 Training Expenses
14. 460.2 Fuel, Oil and Lubricants
15. 461.1. Unsupported Transport Payments to Students
16. 461.2. Scholarship Allocation Disparities

The committee directed the following queries be set aside to await the special report the OAG is to table to the House.

1. 444. Unconfirmed Capitation for Free Primary Education and Free Day Secondary Education
2. 449. Lack of Ownership and Internal Controls on Management of NEMIS
3. 450.1. Unconfirmed Pricing of Competency Based Curriculum Classrooms
4. 450.2. Poor Workmanship in the CBC Classroom Construction

446. Budgetary Control and Performance

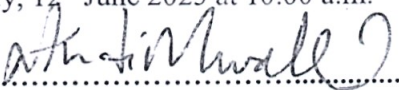
The Committee directed that the Accounting Officer to bring a status report of all the projects within 30 days.

453. Non-Preparation and Submission of Financial Statements for Audit

The committee directed the Accounting Officer to provide more information to the Committee within 7 days about the true nature and operations of the Kenya Girl Guides Association.

MIN.NO.NA/DAAOSC/PAC/2025/342 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.15 p.m. The next meeting will be held on Thursday, 12th June 2025 at 10.00 a.m.

Signed. 

Date 31/7/25

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 255TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY, 5TH JUNE 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - Chairperson
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP - Online
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. The Hon. Kitany Marianne Jebet, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - Vice- Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
4. Ms. Lydia Shalom - Research Officer III
5. Ms. Yvonne Kendi - Hansard Officer III
6. Mr. Hillary Mageka - Media Relations

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Daniel Ndungu - Director, Audit
2. Ms. Ruth Kuria - Deputy Director, Audit
3. Mr. Paul Kagwanja - Deputy Director, Audit
4. Ms. Anne Wanjiku - Principal Auditor
5. Mr. Ezekiel Omoro - Audit Associate

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR DEVOLUTION

1. Mr. Michael Lenasalom - Principal Secretary
2. Mr. Stanley Mwaural - Head of Accounts
3. Brig (Rtd). Joseph Maurack - Chief Executive Officer

- | | | |
|-------------------------|---|------------------------------|
| 4. Mr. Paul Masinde | — | Chief Finance Officer |
| 5. Ms. Jackline Masilua | — | Deputy Accountant General |
| 6. Mr. Boniface Sanya | — | Assistant Accountant General |

MIN.NO. NA/DAAOSC/PAC/2025/335 PRELIMINARIES

The Chairperson called the meeting to order at 10.10 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/336 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/337 EVIDENCE: STATE DEPARTMENT FOR DEVOLUTION, VOTE: 1032

Mr. Michael Lenasalom, the Principal Secretary/Accounting Officer for the State Department of Devolution, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action on the following audit queries;

1. 257. Unsupported Prior Year Adjustments
2. 259. Long Outstanding Pending Bills
3. 260. Stalled Proposed Africities Convention Centre Project in Kisumu County
4. 262. Lack of Audit Committee
5. 263. Failure to Put in Place Finance Management Standing Committee

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

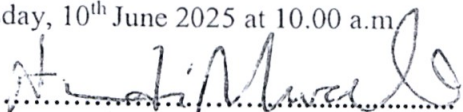
1. 258. Budgetary Control and Performance
2. 266. Unbalanced Budget

261. Irregular Payment of Salaries for Nairobi Rivers Commissioners

The committee directed the Accounting Officer to submit evidence of the commission's activities over the past six months, along with the approved SRC guidelines that justified the payment of full salaries.

MIN.NO.NA/DAAOSC/PAC/2025/338 ADJOURNMENT

There being no other business, the meeting was adjourned at 11.03 a.m. The next meeting will be held on Tuesday, 10th June 2025 at 10.00 a.m.

Signed.....


Date 10/06/2025

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

MINUTES OF THE 254TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON TUESDAY, 3RD JUNE 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

- | | | |
|---|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | - | Online |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 7. The Hon. Kitany Marianne Jebet, MP | | |
| 8. The Hon. Emathe Joseph Namuar, MP | | |
| 9. The Hon. Victor Kipng'etich Koech, MP | | |
| 10. The Hon. Yakub Adow Kuno, MP | | |

NT WITH APOLOGY

- | | | |
|---------------------------------------|---|--------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. Mohamed Aden Adow, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Ms. Lydia Shalom | - | Research Officer III |
| 5. Ms. Yvonne Kendi | - | Hansard Officer III |
| 6. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------------|---|------------------------|
| 1. Mr. Paul Kagwanja | - | Deputy Director, Audit |
| 2. Mr. Fredrick O. Oluoch | - | Deputy Director, Audit |
| 3. Ms. Nehmo Mohamed Ibrahim | - | Senior Auditor |
| 4. Mr. Ezekiel Omore | - | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR BLUE ECONOMY AND FISHERIES

- | | | |
|-------------------------|---|------------------------------|
| 1. Ms. Betsy M. Njagi | - | Principal Secretary |
| 2. Mr. Martin K. Wamwea | - | Senior Chief Finance Officer |

- | | | |
|--------------------------|---|-------------------------------------|
| 3. Mr. Mathew Ouko | — | Deputy Accountant General |
| 4. Ms. Jane Machira | — | Director, Human Resource Management |
| 5. Ms. Nkirote Yvonne | — | Accountant 1 |
| 6. Ms. Ruth Achola Aboka | — | Accountant 1 |

MIN.NO. NA/DAAOSC/PAC/2025/332 PRELIMINARIES

The Chairperson called the meeting to order at 10.29 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/333 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/334 EVIDENCE: STATE DEPARTMENT FOR BLUE ECONOMY AND FISHERIES, VOTE: 1166

Ms. Betsy M. Njagi, the Principal Secretary/Accounting Officer for the State Department of Blue Economy and Fisheries, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1558. Unauthorized Re-Allocations
2. 1559. Inaccuracies in Social Security Benefits Payments
3. 1566. Delay in Remitting Revenue to the Receiver of Revenue
4. 1567. Unsupported Cash Book and Bank Balances
5. 1573. Delay in Utilization of Funds by The County Project Implementation Unit (CPIU), Community Based Organizations (CBOs) and the Common Interest Groups (CIGs)
6. 1576. Lack of an Internal Audit Report

1556. Presentation and Disclosures in the Financial Statements

The Committee directed the Accounting Officer to provide relevant documentation that clearly shows the expenditure of Kshs. 10,673,433 incurred in respect of the Kenya Fisheries Advisory Council.

1557. Unsupported Balances

The Committee directed the Accounting Officer to provide vouchers and Journal entries that substantiate and address the query.

1560. Inaccuracies in the Fixed Assets Balances

The Committee directed the Accounting Officer to provide the status report on the fixed assets owned by the state department within two weeks

1561. Inaccuracies in Pending Accounts Payables

The Committee directed the Accounting Officer to provide a detailed analysis of all payables, including their aging analysis, within two weeks.

1562. Delay in Establishment of Kenya Fisheries Advisory Council

The Committee directed the Accounting Officer to provide relevant documentation that clearly shows the expenditure of Kshs.10,673,433 incurred in respect of the Kenya Fisheries Advisory Council.

1563. Irregular Payment of Security Services

The Committee instructed the Accounting Officer to provide the budget for the State Department and the Kenya Fisheries Services, along with any other relevant documentation to substantiate the query.

1565. Presentation and Disclosures of the Revenue Statements

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled, and take appropriate action.

1570. Unresolved Prior Year Audit Matters

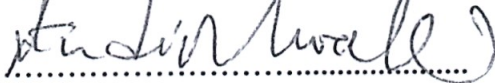
The Committee directed the Accounting Officer to review the recommendations from last year's recently tabled report and take appropriate action on them.

1575. Non-Utilization of Projects

The Committee directed the Accounting Officer to provide a status report on the project along with relevant documentation, within two weeks.

MIN.NO.NA/DAAOSC/PAC/2025/335 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.52 p.m. The next meeting will be held on Thursday, 5th June 2025 at 10.00 a.m.

Signed.....

Date10/06/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 253RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY 27TH MAY, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER AT
10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Lesuuda Josphine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Kitany Marianne, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - V. Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|-------------------------------|
| 1. Mr. Victor Weke | – | Principal Clerk Assistant II |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Mr. Bundotich Josphat | – | Principal Sergeant at Arms II |
| 4. Ms Shalom Lydia | – | Research Officer III |
| 5. Mr. Hillary Mageka | – | Media Relations Officer |
| 6. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|--------------------------|
| 1. Mr. Daniel Ndungu | – | Director of Audit |
| 2. Mr. John Lomuket | – | Deputy Director of Audit |
| 3. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 4. Ms. Margaret Murigu | – | Principal Auditor |
| 5. Mr. Ezekiel Omore | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|---------------------------|---|-------------------------------|
| Rev. CPA Lawrence Kimathi | – | Ag. Deputy Accountant General |
|---------------------------|---|-------------------------------|

STATE DEPARTMENT FOR FOREIGN AFFAIRS

1. Dr. Korir Sing'oei	—	Principal Secretary
2. Amb. Michael Kiboino	—	Secretary Foreign Service Management
3. Ms Lucy Kiruthu	—	AMB/DDG Pol. & DA
4. Ms. Jane Micheni	—	Director Internal Audit
5. Mr. Stephen Kaloki	—	Deputy Accountant General
6. Mr. Kenneth Karani	—	Head of Supply Chain Management
7. Mr. Peter Meso	—	Finance Officer
8. Amb. Jackline Yonga	—	Parliamentary Liaison Officer
9. Dr. Judy Njeru	—	Director HRM
10. Ms Damaris Onsumo	—	Chief Finance Officer

MIN.NO.NA/DAAGPC/PAC/2025/328: PRELIMINARIES

The Chairperson called the meeting to order at twenty-one minutes past ten o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/329: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/330: EVIDENCE: STATE DEPARTMENT FOR FOREIGN AFFAIRS

Dr. Korir Sing'oei, the Principal Secretary/Accounting Officer for the State Department for Foreign Affairs appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

294. Undisclosed AIA Collected by the Missions

A review of the expenditure returns by the Missions provided for audit revealed that Appropriations-In-Aid (AIA) collected by the Missions totalled Kshs. 178,676,777 while the Ministry recognized Kshs. 159,334,329 resulting into undisclosed AIA of Kshs. 19,342,448.

Management stated that the Kshs. 19,342,448 under recognition relates to AIA collected by the Missions over and above the amounts budgeted and approved by the National Treasury and Parliament as AIA due for collection by the Missions for the year. Since this amount was not approved for the year, it was carried forward to the succeeding financial year 2023/2024 where it was captured in the budgets of the respective Missions especially in the supplementary estimates.

The committee directed the Accounting Officer to provide proof of the correspondence for the approval by the National Treasury within seven days.

295. Foreign Currency Exchange Losses

A review of Ministry financial statements revealed that the Missions incurred Kshs. 761,597,333 on foreign exchange losses due to differences between the official exchange rate and the Central Bank rate and transactions made in the host country currencies.

Management stated that in the absence of the Foreign Exchange Loss Assumption Facility in the budget of the Ministry, the resultant forex losses incurred by the Missions are absorbed by the respective Missions hence the budgetary constraints experienced therefrom.

296. Salary Overpayment

An officer was erroneously paid a gross salary of Kshs. 659,286 per month for the period between 12 February, 2019 to 30 June, 2020 and Kshs. 661,676 per month for the period 01 July, 2020 to 31 August, 2021 instead of Kshs. 344,286 resulting in overpayment of Kshs. 6,779,624.

Management acknowledged this error and informed the committee that they are in the process of recovering this money from the beneficiary.

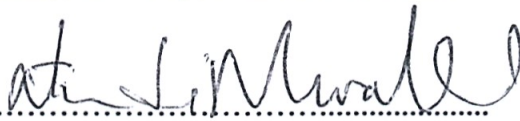
297. Delayed Disbursements to Missions Abroad

The Committee noted the admission of the Accounting Officer but directed that they provide the correspondences between them and the National Treasury as proof that they actually requisitioned for this money in good time.

MIN.NO.NA/DAAGPC/PAC/2025/331: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.10 p.m. The next meeting will be held on Thursday, 29th May, 2025 at 10.00 a.m.

Signed.....



Date 10/06/2025....

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 252ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY 21ST MAY, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER
AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Lesuuda Josphine Naisula, OGW, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Emathe Joseph Namuar, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Kitany Marianne, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Yakub Adow Kuno, MP
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – V. Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Principal Clerk Assistant II
2. Ms. Yvonne Kendi – Hansard Officer III
3. Ms. Lilian Aluga – Protocol Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson Maiyo – Director of Audit
2. Ms. Khadija Alugogo – Deputy Director
3. Ms. Phanice Gekonge – Senior Auditor
4. Mr. Ezekiel Omoro – Audit Associate

STATE DEPARTMENT FOR WATER

1. Mr. Julius Korir – Principal Secretary
2. Dr. Jenipher Owino – Senior Deputy Accountant General
3. Mr. Douglas Murei – CEO, Coast Water Services
4. Ms. Jackline Kemunto – CEO, L. Victoria South Water Works
5. Eng. Joseph Kamau – CEO, Athi Water Works
6. Eng. David Onyango – Programme Coordinator, Thwake Dam

7. Eng. Simon Korir	—	Snr. Dep. Water Secretary
8. Mr. Geoffrey Rono	—	Snr. Dep. Water Secretary
9. Mr. Michael Kimotho	—	Director Finance, Athi Water Works

MIN.NO. NA/DAAGPC/PAC/2025/324: PRELIMINARIES

The Chairperson called the meeting to order at twenty-eight minutes past ten o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/325: CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/326: EVIDENCE:STATE DEPARTMENT FOR WATER

Mr. Julius Korir, the Principal Secretary/Accounting Officer for the State Department for Water appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The committee marked the following paragraphs as resolved, noted or that the Accounting Officer refers to its adopted report for FY 20/21;

- 1127. Unreconciled Grants and Transfers to Other Govt. Agencies
- 1128. Unexplained Variance in Proceeds from Foreign Borrowing
- 1129. Budgetary Control and Performance
- 1130. Pending Payables
- 1131. Unresolved Prior Year Matters
- 1132. Lack of Ownership Documents for Construction of Partikilat Water Supply Project in Narok County- Kilgoris Sub- County
- 1133. Incomplete Drilling of Boreholes
- 1134.1. Consultancy Services on Land Degradation Assessment (LADA) and Model Projection for Degradation Security for Upper Kerio valley and Upper Ewaso Nyiro North River Watersheds

Paragraphs 1134.2.1 – 1134.4, 1136 & 1137 were redirected to the State Department for Irrigation.

1134.5. Unsatisfactory Implementation of Sagana River Restoration Project

The Committee urged the Accounting Officer to stick the April 2026 deadline, and that a status report be submitted in 2 weeks.

1134.6. Delay in Completion of Maragua Bulk Water Supply and Irrigation Project

The Committee directed the Principal Secretary to avail approval for cost variation, analysis of expenditure of contingency amounts and contracts, within 2 weeks.

1135. Irregular Payments from Equalization Fund Projects

The Committee directed the Principal Secretary to re-submit his response in 2 weeks.

1138. Unauthorized Reallocations on Acquisition of Assets

The Committee noted the admission of the Accounting Officer and would make requisite recommendations in its report.

MIN.NO.NA/DAAGPC/PAC/2025/327: ADJOURNMENT

There being no other business, the meeting was adjourned at 1.03 p.m. The next meeting will be held on Tuesday, 27th May, 2025 at 10.00 a.m.

Signed.....

Date10/06/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 251ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY 15TH MAY, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER AT
10.00 A.M.**

PRESENT

1. **The Hon. Nicholas Tindi S. Mwale, MP** – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – V. Chairperson
3. The Hon. Lesuuda Josphine Naisula, OGW, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Kitany Marianne, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Yakub Adow Kuno, MP
9. The Hon. Gabriel Gathuka Kagombe, MP
10. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
5. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant
2. Ms. Lilian Mwikali – Clerk Assistant III
3. Mr. Jacknorine Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle – Clerk Assistant III
5. Ms Lydia Shalom – Research Officer III
6. Mr. Henry Mageka – Media Relations Officer
7. Ms. Yvonne Kendi – Hansard Officer III
8. Ms. Lilian Aluga – Protocol Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson Mayo – Director of Audit
2. Ms Khadija Alugogo – Deputy Director
3. Mr. Paul Kagwanja – Deputy Director
4. Ms Winjoy Kabii – Senior Auditor
5. Ms Phanise Gekonge – Senior Auditor

THE NATIONAL TREASURY

1. Rev. CPA Lawrence K. Kwiriga - Senior Accountant

STATE DEPARTMENT FOR CROP DEVELOPMENT

1. Dr. Paul K. Ronoh - Principal Secretary
2. CPA Douglas Mutemi - Senior Deputy Accountant General
3. Eng. Laban Kiplagat - Agriculture Engineering Secretary
4. Mr. Harun R. Khator - Secretary Administration
5. FA CPA Isabella Koga - Chief Finance Officer
6. Mr. Stanley Ikiao - Deputy Accountant General
7. Mr. Lesilamba Samson - Finance Officer
8. Mr. Richard Rotich - Asst. Director HRM
9. Mr. Jackson Magembe - Deputy Director SCMS

MIN.NO. NA/DAAGPC/PAC/2025/320 PRELIMINARIES

The Chairperson called the meeting to order at nineteen minutes past ten o'clock, said a word of prayer, followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/321 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/322 EVIDENCE: STATE DEPARTMENT FOR CROP DEVELOPMENT. VOTE 1169.

Dr. Paul K. Ronoh, the Principal Secretary/Accounting Officer for the State Department for Crop Development appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The committee marked the following paragraphs as resolved;

- 1578. Inaccuracies of Expenditure on Compensation of Employees
- 1579. Long Outstanding Fertilizer Subsidy Pending Accounts Payable
- 1585. Delayed Disbursement of Funds
- 1586. Budgetary Control and Performance
- 1587. Failure to Transfer Counterpart Funds
- 1591. Delayed Completion of Drilling and Development of Community Boreholes in Marsabit County
- 1592. Stalled Construction of Kurungu Livestock Market Yard in Samburu County
- 1593. Stalled Drilling and Development of Three (3) Boreholes in Isiolo-County
- 1597. Delay in Overall Project Completion
- 1598. Terminated and Abandoned Projects
- 1599. Delay in the Implementation of Rubiru Irrigation Scheme

- 1600. Incomplete Works in the Rehabilitation of Access Roads**
- 1607. Non-Remittance of Counterpart Funds**
- 1608. Non-Implementation of Component Three Project**
- 1609. Delays in Commissioning of Projects**
- 1610. Delayed Micro Project Funding**
- 1611. Delayed Absorption of Funds**
- 1614. Budgetary Control and Performance**

1580. Construction of Laare Ultra-Modern Miraa Market Shed in Meru County

The Contractor was paid first certificate of Kshs.11,683,432 and raised a second payment certificate of Kshs.3,586,462 which is a pending bill in the period under review. Audit inspection carried out revealed that there is no valid contract since the addendum had lapsed. Further, the construction had stalled due to delayed payment of Kshs.3,586,462 for the work done and increased cost of materials. Further, the amount claimed by the supplier was not included in the list of pending bills as at 30 June, 2023.

The Committee directed that the Management to look at the Report that was tabled and adopted in the House and have a look at the recommendations and implement them.

317. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management did not resolve the issues or give any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board.

The Committee directed the Principal Secretary to take into consideration the recommendations contained in the Report of the FY 2021/22 that has just been adopted by the House and implement them.

The Committee further directed the Management to bring a status report of the following queries within 14 days;

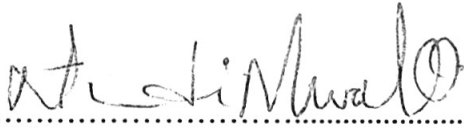
- 1581.1. Construction of Mwendi - Urithi Lailuba Grain Drying and Storage Facility in Meru County**
- 1581.2. Construction of Mbeu Muungano CBO Drying and Storage Facility in Meru County**
- 1581.3. Construction of New Progressive Farmers' Cooperative Society Drying and Storage Facility in Uasin Gishu County**

Further, the committee directed the Management to provide a comprehensive report on the status of the following queries within 3 months;

- 1582.1. Unsupported Procurement of Millers**
- 1582.2. Contingent Liabilities on Maize Flour Subsidy Program**
- 1582.3 Lack of an Approved Supplementary Budgets on Maize Flour Subsidy Under Article 223 of the Constitution**
- 1582.4 Failure to Quantify Contracted Quantities**

MIN.NO.NA/DAAGPC/PAC/2025/323 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.03 p.m. The next meeting will be held on Thursday, 15th May, 2025 at 10.00 a.m.

Signed.....

Date ..10/05/2025..

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 250TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 14TH MAY 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice- Chairperson**
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Emathe Joseph Namuar, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
4. Mr. Jacknorine Ayuya Bulemi - Clerk Assistant III
5. Ms. Lydia Shalom - Research Officer III
6. Ms. Yvonne Kendi - Hansard Officer III
7. Mr. Hillary Mageka - Media Relations

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson K. Kamula - Director, Audit
2. Mr. Paul Kagwanja - Deputy Director, Audit
3. Ms. Phance Gekonge - Senior Auditor
4. Ms. Jackline A. Omune - Principal Auditor

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING

1. Hon. Nixon Korir - Principal Secretary
2. Ms. Agnes Waweru - Senior Deputy Accountant General

3. Mr. James N. Njenga	–	Senior Deputy Internal Auditor General
4. Mr. Herbert Were	–	Director, Local Valuation
5. Mr. Antony Barasa	–	Senior Chief Finance Officer
6. Mr. Tom Abuta	–	Deputy Chief Statistician
7. Mr. Tom Ogora	–	Deputy Director
8. Mr. John Chege	–	Assistant Accountant General
9. Ms. Janerose Karanja	–	Director, Human Resource Management & Development
10. Ms. Cynthia Oyugi	–	Principal Accountant

MIN.NO. NA/DAAOSC/PAC/2025/316 PRELIMINARIES

The Chairperson called the meeting to order at 2.35 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/317 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/318 EVIDENCE: STATE DEPARTMENT FOR Lands and Physical Planning, VOTE: 1112

Hon. Nixon Korir, the Principal Secretary/Accounting Officer for the State Department of Lands and Physical Planning, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. **1334. Pending Bills**
2. **1335. Delayed Exchequer Releases**
3. **1337. Use of Expired Contract in Payments**
4. **1338. Avoidable Expenditure**
5. **1339.1 Non-Compliance with Law on Fiscal Responsibility Principle Wage Bill**
6. **1339.2 Non-Compliance with the One-Third of Basic Salary Rule**
7. **1341. Lack of Risk Management Policy and ICT Steering Committee**
8. **1343. Budgetary Control and Performance**
9. **1347. Delayed implementation of Ardhisasa - Land Management Information System/Digital Platform**

1332. Incomplete Fixed Asset Register

The fixed asset register reflected a total assets balance of Kshs. 5,743,505,494. The amount of Kshs. 1,297,261,745 did not include 34 parcels of land from various counties that had not been valued. This was a lack of human capital and financial resources.

The Committee directed the Accounting Officer to value all its assets and parcels of land should be titled and digitized within one year.

1333. Unsupported-Long Outstanding Legal Costs

The state department had a pending legal claim for more than two financial years, which had not been paid due to budgetary constraints. The state departments had prioritized the settlement of these legal claims. the total contingent liability now stands at Kshs. 12,294,387,894.79
On the court case number Nairobi ELC No. 1303 of 2014, with an award of Kshs. 711,508,204 had already been settled by the State Department for Roads.

The Committee directed the Accounting Officer to provide an updated list of all contingent liabilities showing which cases you appealed, within 2 weeks.

1336. Unresolved Prior Year Issues

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled.

1340. Delayed Development Projects

In FY 2022/23, there was 100% budget cut on construction of land offices project under development budget leading to temporary abandonment of projects by contractors.

Currently, Nandi, Mbeere and Bomet land registries were completed and others significantly improved.

The committee directed the accounting officer to provide a comprehensive status report of all projects and the percentage of completion.

1344. Unresolved Prior Year Issues

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled.

1346. Lack of Land Valuation Index

The Committee directed the Accounting Officer to look at the recommendation of last year's report, which was recently tabled.

MIN.NO.NA/DAAOSC/PAC/2025/319 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.41 p.m. The next meeting will be held on Thursday, 15th May 2025 at 10.00 am.

Signed.....

Date ...10/06/2025.

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 249TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY 14TH MAY, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER
AT 10.00 A.M.**

PRESENT

1. **The Hon. Nicholas Tindi S. Mwale, MP** – Chairperson
2. The Hon. Amina Udgoon Siyad, MP - V. Chairperson
3. The Hon. Lesuuda Josphine Naisula, OGW, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Kitany Marianne, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Yakub Adow Kuno, MP
8. The Hon. Gabriel Gathuka Kagombe, MP
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Principal Clerk II
2. Ms. Lilian Mwikali – Clerk Assistant III
3. Mr. Jacknorine Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle – Clerk Assistant III
5. Mr. Lenny Muchangi – Legal Counsel II
6. Ms Lydia Shalom – Research Officer III
7. Mr. Henry Mageka – Media Relations Officer
8. Ms. Yvonne Kendi – Hansard Officer III
9. Ms. Lilian Aluga – Protocol Officer

OFFICE OF THE AUDITOR-GENERAL

1. CPA Dr. Dominic Mutiria – Director of Audit
2. Mr. Paul Kagwanja – Deputy Director of Audit
3. Ms Lucy Mwangi – Senior Auditor

THE NATIONAL TREASURY

1. Dr. Jackson Ndungo - Deputy Accountant General

STATE DEPARTMENT FOR PUBLIC WORKS

1. Mr. Joel Arumonyang	–	Principal Secretary
2. CPA Samson Ongalo	–	Senior Deputy Accountant General
3. Mr. Michael Lesimam	–	Secretary of Administration
4. Ms Amelia Chesiyana	–	Principal State Counsel
5. Mr. Nicholas Munyua	–	Works Secretary
6. Mr. Martin Wamae	–	Chief Quantity Surveyor
7. Mr. Amos Tayari	–	Deputy Accountant General
8. Mr. Kiprono Mutai	–	Chief Superintending Engineer
9. Mr. Benjamin Mwangi	–	Chief Structural Engineer
10. Mr. Osiri Nyakundi	–	Chief Finance Officer

MIN.NO. NA/DAAGPC/PAC/2025/312 PRELIMINARIES

The Chairperson called the meeting to order at twenty-five minutes past ten o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/313 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/314 EVIDENCE: STATE DEPARTMENT FOR PUBLIC WORKS VOTE 1095.

Mr. Joel Arumonyang, the Principal Secretary/Accounting Officer for the State Department for Public Works appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

1010. Misstatement of Proceeds from Sale of Assets


The statement of receipts and payments reflects proceeds from sale of assets amount of Kshs.20,627,460. The amount relates to rent collected from various institutions including the Higher Education Loans Board (HELB) and the Independent Electoral and Boundaries Commission (IEBC). However, the amount of rent received from the HELB amounting to Kshs.3,681,317 could not be verified since the signed Lease Agreement with HELB was not provided for audit. Further, review of records revealed that IEBC was expected to vacate the Supplies Branch Warehouses at Likoni Road, Industrial Area on or before 31 May, 2023. However, the Commission had not vacated the premises and had not paid the annual rent due of Kshs.18,203,170.

In response Management stated that in compliance with International Public Sector Accounting Standards (IPSAS) cash basis accounting, the State Department duly accounted for all its proceeds from sale of assets as received totaling Kshs. 20,627,460. However, they are following up on all rent receivable.

The Committee upon interrogation of this query, found the Management not adequately prepared to appear before and thus directed that they go prepare adequately and appear before te Committee at a later date.

MIN.NO.NA/DAAGPC/PAC/2025/315 ADJOURNMENT

There being no other business, the meeting was adjourned at 11.08 a.m. The next meeting will be held on Thursday, 15th May, 2025 at 10.00 a.m.

Signed... 

Date ... 10/06/2025

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 248TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 13TH MAY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Lesuuda Josephine Naisula, OGW, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Kitany Marianne Jebet, MP
8. The Hon. Emathe Joseph Namuar, MP - **Online**
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP - **Vice- Chairperson**
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Principal Clerk Assistant II
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
4. Mr. Jacknorine Ayuya Bulemi - Clerk Assistant III
5. Ms. Lydia Shalom - Research Officer III
6. Mr. Hillary Mageka - Media Relations

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson Maiyo - Director, Audit
2. Mr. Paul Kagwanja - Deputy Director, Audit
3. Ms. Caroline Tonga - Senior Auditor

NATIONAL TREASURY

Ms. Edith Nkanata

STATE DEPARTMENT FOR LIVESTOCK

1. Mr. Jonathan Mueke - Principal Secretary
2. Mr. Daniel Karami - Senior Deputy Accountant General
3. Mr. Waiganjo Waweru - Senior Chief Finance Officer

4. Mr. Peter K. Mbugna	–	Parliamentary Liaison Officer
5. Mr. Rachel Ndungu	–	Deputy Accountant General
6. Ms. Angelyne Kabasa	–	Assistant Accountant General
7. Mr. Kelvin Ndiuki	–	Senior Supply Chain Management Officer
8. Mr. Dennis Makau	–	Accountant

MIN.NO. NA/DAAOSC/PAC/2025/308 PRELIMINARIES

The Chairperson called the meeting to order at 10.20 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/309 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 244th Sitting** were confirmed having proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
2. **Minutes of the 245th Sitting** were confirmed having proposed by The Hon. Kitany Marianne Jebet, MP and seconded by The Hon. Lesuuda Josephine Naisula, OGW, MP.
3. **Minutes of the 245th Sitting** were confirmed having proposed by The Hon. Lesuuda Josephine Naisula, OGW, MP and seconded by The Hon. Kitany Marianne Jebet, MP

MIN.NO.NA/DAAOSC/PAC/2025/310 EVIDENCE: STATE DEPARTMENT FOR LIVESTOCK, VOTE: 1162

Mr. Jonathan Mueke, the Principal Secretary/Accounting Officer for the State Department of livestock, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. **1532. Unaccounted for Long Outstanding Imprests**
2. **1535. Budgetary Control and Performance**
3. **1537. Failure to Settle Pending Bills**
4. **1544. Budgetary Control and Performance**
5. **1549. Budgetary Control and Performance**
6. **1554. Delay in Establishment of the Project Implementation Structure**

1533. Unsupported Transfers to Other Government Entities

The transfer to other Government units was Kshs. 2,403,070,558 supported by the schedule of transfers to Semi-Autonomous Government Agencies and Central Bank of Kenya transaction detail slips. The difference between the figures is being analyzed and reconciled.

The Committee directed the Accounting Officer to analyze the difference and reconcile it within two (2) weeks.

1534. Delay in Payment of Court Awards

Halal meat sued the State Department for Livestock Development for compensation and was awarded a decretal sum of Kshs 5.2 billion. The department settled on a final pay of Kshs 4 billion through court negotiations with interest capped. Associated architects sued the state department and was awarded a decretal sum of Kshs 25,953,160. The stated department has settled the court award.

The Committee directed the Accounting Officer to implement the previous year report that was tabled.

1536. Irregular Engagement of Temporary Employees

The National Treasury and Economic Planning had not granted concurrence on filling the post whose roles are currently carried out by casual employees, but advised that due to insufficient funds for this expenditure, the department to continue utilizing service of the casual employees.

1538. Animal Health and Industry Training Institute (AHITI) Nyahururu Stalled Project

The construction works had stalled due to lack of funding in the financial year under review. However, the project had since been completed and handed over.

The Committee directed the Accounting Officer to provide the contractual documents and payment vouchers from the time the contract started to completion within 2 weeks.

1539. Failure to Provide Adequate Resources to the Eldoret Butterfat Station

Butter fat stations were issued with authority to incur expenditure every quarter from the recurrent vote to finance their operations. However, the budgetary allocation had been on the decline.

The Committee directed the Accounting Officer to refer to the previous year report that was tabled.

1540. Failure to Establish Audit Committee

The Audit Committee for the Ministry of Agriculture and Livestock Development had since been established to undertake its mandate and the appointment letters dated 13th November 2024 had been provided.

1541. Lack of Land Ownership Documents - AHITI Nyahururu

The state department had commenced the process of acquiring land ownership documents for all its public institutions, including the Animal Health and Industry Institute.

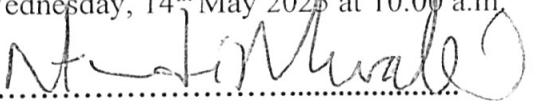
1542. Un-updated Fixed Assets Register

The state department had not been able to determine the value of the land due to lack of ownership documents. The department initiated the process of disposal of obsolete and unserviceable assets through public auction and the process was completed.

The Committee directed the Accounting Officer to provide an updated fixed register for all its assets.

MIN.NO.NA/DAAOSC/PAC/2025/311 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.30 p.m. The next meeting will be held on Wednesday, 14th May 2025 at 10.00 a.m.

Signed.....

Date 10.06.2024.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 247TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY 28TH APRIL, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER AT
2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson
3. The Hon. Lesuuda Josphine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Kitany Marianne Jebet, MP
8. The Hon. Emathe Joseph Namuar, MP
9. The Hon. Yakub Adow Kuno, MP
10. The Hon. Gabriel Gathuka Kagombe, MP
11. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Mohamed Aden Adow, MP
3. The Hon. Nabwera Daraja Nabii, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali – Clerk Assistant III
2. Mr. Jacknorine Buleemi – Clerk Assistant III
3. Mr. Mohamed Jelle – Clerk Assistant III
4. Mr. Cyril Mutali – Fiscal Analyst
5. Mr. Lenny Muchangi – Legal Counsel II
6. Mr. Henry Mageka – Media Relations Officer
7. Ms. Yvonne Kendi – Hansard Officer III
8. Ms. Lilian Aluga – Protocol Officer
9. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. CPA Dr. Dominic Mutiria – Director of Audit
2. Mr. Paul Kagwanja – Deputy Director of Audit
3. Ms Lucy Mwangi – Senior Auditor

THE NATIONAL TREASURY

1. Dr. Jackson Ndungo – Deputy Accountant General

STATE DEPARTMENT FOR SPORTS

1. Mr. Elijah Mwangi	--	Principal Secretary
2. CPA Anthony Njenga	--	Senior Deputy Accountant General
3. Mr. Joseph Kimwele	--	Chief Finance Officer
4. Mr. Indakwa Jaxon	--	Ag. Director of Sports
5. Mr. Evans Achoki	--	Secretary Administration
6. Mr. Givinal Ejilo	--	Head of Supply Chain Management
7. Mr. Joseph Mwangi	--	Director Planning
8. Mr. Henry Thuo	--	Asst. Accountant General
9. Mr. James Murigu	--	Deputy Chief Architect
10. Mr. Francis Muriuki	--	Deputy Director ICT
11. Mr. Martin Njoroge	--	Senior Economist

MIN.NO. NA/DAAGPC/PAC/2025/304 PRELIMINARIES

The Chairperson called the meeting to order at forty-five minutes past two o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/305 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/306 EVIDENCE: STATE DEPARTMENT FOR SPORTS VOTE 1132.

Mr. Elijah Mwangi, the Principal Secretary/Accounting Officer for the State Department for Sports appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

1374. Undisclosed Accumulated Rent

Review of rental records revealed that the State Department has leased office space from four (4) landlords for its various departments whose accumulated rents arrears amounting to Kshs.84,162,347 has not been disclosed as part of pending bills in the financial statements.

Management stated that State Department for Sport had accumulated rent arrears amounting to Ksh. 84,162,347 part of which had not been disclosed as part of pending bills since suppliers had not submitted all the invoices. However, all invoices were subsequently received and forwarded to the pending bills verification committee which confirmed the bills.

The Committee directed that the Management to provide a status report of the pending rent arrears and further provide the invoices for verification within 14 days.

1375. Budgetary Control and Performance

There was an underfunding of Kshs. 1,736,880,335 or 12% of the approved budget. Similarly, the State Department under spent an amount Kshs. 1,714,239,843 or 12% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

Management stated that the underfunding and underperformance was caused by under-collection of the betting tax due to unfavourable economic conditions.

1376. Pending Accounts Payables

The financial statements which reflects pending accounts payables totaling to Kshs. 152,517,830 (2022 - Kshs. 59,840,391) as at 30 June, 2023. However, Management did not explain why the bills were not settled during the year when they occurred.

Management stated that the pending bills were occasioned by non - release of exchequer from the National Treasury and budget cuts in the years in which they were incurred.

1377. Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved and disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates. Management has not provided satisfactory explanation for the delay in resolving the issues.

The Committee directed that management should get a copy of the PAC Report for the FY 2021/22 which has been adopted by the House and resolve all the issues as recommended in the report.

1378.1. Construction of Kirigiti Stadium in Kiambu Count

The first contract was varied by Kshs. 148,750,152 from initial contract price of Kshs. 596,514,670 to Kshs. 745,264,822 representing 25% increase from the contract price and which was not supported with approval documents. Further, the second contract for additional works was awarded at Kshs. 345,766,644 through direct procurement method to the same contractor without justification. Physical verification conducted on 11 September, 2023 revealed that phase 1 of the of the project was completed while Phase 2 works were incomplete and the project had stalled due to non-payment to the Contractor.

Management stated that the use of direct procurement was necessary since there was a contractor on site undertaking the Phase 1. Further, it was also important for the same contractor to carry out the works for standardization purposes and that the additional works were intertwined with the on-going contracted works. The non-payments to the contractors had been occasioned by delays in funds approval by SASDF board but all the certified works have since been paid.

1378.2. Construction of Wanguru Stadium in Kirinyaga County

Initial contract was varied by Kshs. 76,553,751 from the contract price of Kshs. 310,500,000 to Kshs. 387,053,751 representing 25% increase from the contract price and which was not supported with approval documents. Further, the second contract, for additional works was awarded to the same contractor at Kshs. 309,420,000 through direct procurement method without justification.

Management stated that this variation was captured in the financial appraisal 02 from State Department for Public Works. These variations were approved by the accounting officer. The use of direct procurement method was undertaken due to the urgency to complete the stadium in order to host Mashujaa day celebrations.

The committee directed the management to provide the handover notes and the completion certificate for verification within 14 days.

1378.3. Construction of Jamhuri Posta Grounds in Nairobi County

The amount includes two (2) contracts worth Kshs. 175,000,000 and Kshs. 406,361,187 and totaling to Kshs. 581,361,187 for additional works which were awarded through direct procurement method without justification. Further, the cost of the two (2) contracts for additional works exceeded the engineer's valuations of Kshs. 150,000,000 and Kshs. 374,273,915 resulting to an increase of Kshs. 25,000,000 and Kshs. 32,087,272 respectively. This was contrary to Regulation 90(1)(cii) of the Public Procurement and Asset Disposal Regulations, 2020.

Management stated that the use of direct procurement on the second and third contract was for reason of standardization and for compatibility with existing goods and services since the additional works were intertwined with the on-going contracted works and needed to be executed hand in hand. These justifications were approved by the accounting officer. Further, it was noted that the prices of commodities had gone up due to the effect of covid 19 pandemic and high fuel cost with increase in VAT from 14% to 16%.

1378.4. Upgrading of Jomo Kenyatta Show Ground Stadium in Kisumu County

The State Department undertook the upgrading of the Stadium at a Cost of Kshs. 350,000,000. The project was completed in 2020 but the contractor had not handed over the stadium to the State Department, instead, the County Government of Kisumu had taken possession and uses the facilities. No explanation was provided for the delay. Further, physical verification conducted on 26 September, 2023 revealed instances of vandalism where some metal covers for storm water drainage were missing.

Management stated that the project was completed in 2020. It has since been handed over to the Government and so far, the project has been used to host Jamhuri day, Africities and under 17 AFCON qualifiers. There is a police post within the stadium that provide security to ensure that there is no vandalism and other loss of property.

1379. Lack of an Audit Committee

Review of internal audit documents revealed that the State Department had not established an Audit Committee contrary to the provisions of Regulations 174 (1) of the Public Finance Management (National Government) Regulations, 2015.

Management stated that the State Department for Sports had not established an audit committee during the year under review but the process was on going. The audit committee has since been established.

1380. Lack of an Offsite Data Storage Facility, Continuity Plan and Disaster Recovery Plan

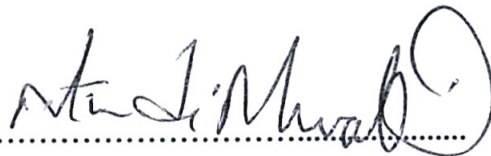
Review of the Information Communication Technology (ICT) Systems revealed that the State Department does not have a secure offsite storage facility for its data, an ICT Continuity Plan and a Disaster Recovery Plan. This may lead to loss of data confidentiality, integrity and availability in case of a disaster.

Management stated that the State Department does not have a secure offsite storage facility for its data, an ICT Continuity Plan and a Disaster Recovery Plan. However, most of the key ICT systems run by the State Department for sports such as IFMIS and IPPD are managed by other Government entities that ensures offsite storage, continuity and recovery in case of any disaster.

MIN.NO.NA/DAAGPC/PAC/2025/307 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.38 p.m. The next meeting will be held on Tuesday, 29th April, 2025 at 10.00 a.m.

Signed.....



Date ..10/04/2025..

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 246TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 24TH APRIL 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

- | | | |
|---|---|--------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 6. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 7. The Hon. Emathe Joseph Namuar, MP | | |
| 8. The Hon. Kitany Marianne Jebet, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Victor Kipng'etich Koech, MP | | |
| 11. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | - | Legal Counsel II |
| 6. Mr. Cyrill Mutali | - | Fiscal Analyst II |
| 7. Ms. Lydia Shalom | - | Research Officer III |
| 8. Ms. Yvonne Kendi | - | Hansard Officer III |
| 9. Mr. Mark Mbuthia | - | Audio Officer III |
| 10. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-----------------------|
| 1. Mr. Jared Nyasom, | - | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director Audit |
| 3. Mr. Lukas Ngugi | - | Senior Auditor |

STATE DEPARTMENT FOR PETROLEUM

- | | | |
|---------------------------|---|-------------------------------|
| 1. Mr. Mohamed Liban, CBS | - | Principal Secretary |
| 2. Ms. Veronica Kamau | - | Senior Deputy Auditor General |
| 3. Mr. Dismas Ogot | - | Senior Chief Finance Officer |

4. Eng. Edward Kinyua
5. Mr. Joseph Otieno
6. Mr. Abigael Mwangi
7. Ms. Joyce Ala
8. Mr. Mohamed Birik
9. Mr. Zakaria Somo
10. Ms. Sheila Nalamai
11. Ms. Naomi Githui
12. Ms. Brenda Masiebi

- Director, Petroleum and Gas
- Commissioner, Petroleum
- Petroleum Advisor
- Director, Supply Chain Management
- Secretary Administration
- Legal Counsel
- Communications
- Deputy Chief State Counsel
- Communications

MIN.NO. NA/DAAOSC/PAC/2025/300 **PRELIMINARIES**

The Chairperson called the meeting to order at 10.20 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/301

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/302

EVIDENCE: STATE DEPARTMENT FOR PETROLEUM, VOTE: 1194

Mr. Mohamed Liban, CBS, the Principal Secretary/Accounting Officer for the State Department of Petroleum, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation.

1. 1759. Misclassification of Expenditure
2. 1768. Penalty on Late Payment of Invoices
3. 1769. Non-Compliance with the Data Protection Act, 2019
4. 1770. Failure to Establish a Public Finance Management Committee
5. 1771. Lack of a National Petroleum Policy and Strategic Plan

The committee pended the following audit queries;

1. 1760. Unsupported Authorities to Incur Expenditure (AIEs)
2. 1761. Unsupported Stabilization of Petroleum Pump Prices Payments
3. 1763. Unaccounted for Expenditure and Transfers
4. 1766. Importation of Refined Petroleum Products Under Government-to-Government Petroleum Importation Scheme
5. 1767. Delay in Implementation of Mwananchi Gas Project

1762. Unsupported Third-Party Deposits and Retention

The State Department agreed with the audit observation that Ksh. 11,358,816 was outstanding in the books of the state department as a third-party deposit due to the lack of proper documentation. The state department requested the Central Bank of Kenya through the National Treasury, which was subsequently provided.

1764. Pending Bills

The pending payments of Kshs. 17,519,819 were not processed due to lack of complete documentation and the deregistration of one firm. The state department had processed the settlement of Kshs. 9,611,519 and the balance of Kshs. 7,734,600 to be processed upon receipt of requisite documentation.

The Committee directed the Accounting Officer to provide the aging analysis of the pending bills and the relevant documentation within two weeks.

1765. Budgetary Control and Performance

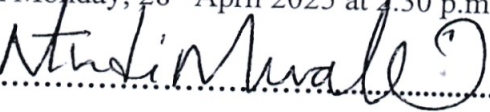
The over expenditure of Kshs. 3,947,754 and Kshs. 19,101,920 under rental of produced assets and routine maintenance – other assets respectively, were occasioned by a change of exchequer funding model midstream during the financial year.

The Committee directed the Accounting Officer to provide relevant documentation within two weeks.

MIN.NO.NA/DAAOSC/PAC/2025/303 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.35 p.m. The next meeting will be held on Monday, 28th April 2025 at 2.30 p.m.

Signed.....



Date ..13/05/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 245TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY 17TH APRIL, 2025 AT COMMITTEE ROOM 23, BUNGE TOWER
AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Lesuuda Josphine Naisula, OGW, MP
3. The Hon. (Dr.) Paul Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Kitany Marianne Jebet, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------------|
| 1. Mr. Victor Weke | – | Principal Clerk Assistant II |
| 2. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | – | Legal Counsel II |
| 6. Mr. Henry Mageka | – | Media Relations Officer |
| 7. Ms. Yvonne Kendi | – | Hansard Officer III |
| 8. Ms. Lilian Aluga | – | Protocol Officer |
| 9. Mr. Mark Mbuthia | – | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-------------------|
| 1. Mr. Justus Okumu | – | Director of Audit |
| 2. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | – | Senior Accountant |
|------------------------------|---|-------------------|

STATE DEPARTMENT FOR TECHNICAL, VOCATIONAL EDUCATION AND TRAINING – VOTE 1064

1. Dr. Esther Muoria, PhD, CBS	–	Principal Secretary
2. Ms. Priscila Mungai	–	Director Planning
3. Mr. John Tuwei	–	Director TVET
4. Mr. Elicanah Mosiori	–	Director HRM
5. CPA Benson Kinyua	–	Senior Deputy Accountant General
6. Mr. Evans Nyakundi	–	Head of Supply Chain Management
7. Ms. Risper Makasi	–	Senior Chief Finance Officer
8. Ms. Joyce Mwale	–	Secretary Administration
9. Mr. Geoffrey Andama	–	Principal Kenya Coast National Polytechnic
10. Mr. Mutembei Kigige	–	Chief Principal Meru National Polytechnic
11. Mr. Wamalwa Emmanuel	–	Senior Principal Kisiwa TTI

MIN.NO. NA/DAAGPC/PAC/2025/296 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-five minutes past ten o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/297 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/298 **EVIDENCE: STATE DEPARTMENT FOR TVET. VOTE 1064.**

Dr. Esther Thara Muoria, PhD, CBS, the Principal Secretary/Accounting Officer for the State Department for TVET appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The committee marked the following paragraphs as resolved;

- 311. Unconfirmed Accounts Payables – Deposits Balance
- 312. Unreconciled Transfers from the Exchequer
- 313.1. Transfers to Colleges
- 313.2. Transfers to Principal Secretary of the State Department
- 314. Unsupported Compensation of Employees
- 315. Undisclosed Pending Bills
- 318. Non-Compliance with Record Keeping Requirements
- 319. Non-Adherence to One Third Basic Salary Rule
- 322.1. Construction of Ngeria Technical and Vocational College
- 322.2. Construction of Mt. Elgon Technical and Vocational College
- 322.3. Construction of Saku Technical and Vocational College
- 322.4. Collapse of Chepareria Technical Training Institute

323. Weak Controls on Voided Transactions

324. Unconfirmed Bank Accounts

329. Budgetary Control and Performance

331. Failure to Issue Notifications and Raise Receipt Vouchers

334. Budgetary Control and Performance

339. Budgetary Control and Performance

316. Budgetary Control and Performance

Management stated that there was an under-absorption of Ksh 3,661,323,974, majorly due to the following reasons:

1. Exchequer requisitions for recurrent grants totaling Ksh. 1,366,770,000 were not funded by the National Treasury.
2. The second-half exchequer request for GoK capital transfers totaling to Ksh.397,630,704 were also not funded by the National Treasury.

The Committee directed that the Management to provide a status report of the project within 14 days.

317. Unresolved Prior Year Matters

The Committee directed the Principal Secretary to take into consideration the recommendations contained in the Report of the FY 2021/22 that has just been adopted by the House and implement them.

320. Failure to Report on Procurement Activities

The State Department carried out several procurement activities during the year under review. However, no evidence was provided to confirm compliance with the mandatory reporting requirements to the Public Procurement and Regulatory Authority.

The Committee wasn't satisfied by the response given by the PS and thus directed that the Management to re-examine the query and resubmit a response within 14 days.

321. Long Outstanding Unresolved Contract Variations

Management stated that the State Department has prepared a status report on the development of the sixty (60) Technical and Vocational Colleges (TVCs) across the country. Out of the sixty institutions, fifty-seven (57) are fully completed and currently operational. The remaining Three (3) TVCs are at various stages of completion.

The State Department had prepared a status report of the seventy (70) Technical and Vocational Colleges (TVCs) indicating contract description; contract number; value of contract; commencement date; current status and the amount of money paid. Out of the seventy (70) TVCs, sixty-six (66) are complete and currently operational.

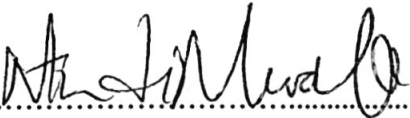
It is important to note that all funds related to development are disbursed to mentor technical institutions which report independently.

340.Unresolved Prior Year Matters

The Committee directed the Principal Secretary to take into consideration the recommendations contained in the Report of the FY 2021/22 that has just been adopted by the House and implement them.

MIN.NO.NA/DAAGPC/PAC/2025/299 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.07 p.m. The next meeting will be held on Tuesday, 22nd April, 2025 at 10.00 a.m.

Signed.....

Date 13/05/2025

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 244TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 15TH APRIL 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

- | | | |
|---|---|--------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 7. The Hon. Emathe Joseph Namuar, MP | - | Online |
| 8. The Hon. Nabwera Daraja Nabii, MP | | |
| 9. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Kitany Marianne Jebet, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. lenny Muchangi | - | Legal Counsel II |
| 3. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 4. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 5. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 6. Ms. Lydia Shalom | - | Research Officer III |
| 7. Ms. Yvonne Kendi | - | Hansard Officer III |
| 8. Mr. Mark Mbuthia | - | Audio Officer III |
| 9. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|-----------------------|
| 1. Ms. Linet Basile | - | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director Audit |
| 3. Mr. Samuel Nyamamba | - | Principal Auditor |
| 4. Mr. Ezekiel Omoro | - | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

**STATE DEPARTMENT FOR INFORMATION COMMUNICATION TECHNOLOGY
AND DIGITAL ECONOMY**

1. Mr. John Tanui, MBS	–	Principal Secretary
2. Mr. Shadrack Maweu	–	Chief Finance Officer
3. Mr. Henry Mobegi	–	Head of Accounts
4. Mr. Thomas Bwaley	–	Director Programs & Standards
5. Mr. Michael O. Odhiambo	–	Director, Shared Services
6. Mr. CPA Richard Kelly	–	Director Corporate Services
7. Mr. Ben Waweru	–	Director ICT
8. Mr. Wesley K. Maritim	–	Director of Administration
9. Mr. Albert Nuthinja	–	Accountant
10. Mr. Kennedy Ojwando	–	Accountant
11. Mr. Rachael Kilonzo	–	Public Communication

MIN.NO. NA/DAAOSC/PAC/2025/292 PRELIMINARIES

The Chairperson called the meeting to order at 10.28 a.m. and said a word of prayer, followed by introductions by all present.

**MIN.NO.NA/DAAOSC/PAC/2025/293 CONFIRMATION OF MINUTES OF
PREVIOUS SITTINGS**

1. **Minutes of the 223rd Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. **Minutes of the 224th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. **Minutes of the 225th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. **Minutes of the 226th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. **Minutes of the 227th Sitting** were confirmed having proposed by The Hon. Nabwera Daraja Nabii, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
6. **Minutes of the 228th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Nabwera Daraja Nabii, MP
7. **Minutes of the 229th Sitting** were confirmed having proposed by The Hon. Nabwera Daraja Nabii, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
8. **Minutes of the 230th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
9. **Minutes of the 231st Sitting** were confirmed having proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and Seconded by The Hon. Nabwera Daraja Nabii, MP
10. **Minutes of the 232nd Sitting** were confirmed having proposed by The Hon. Lesuuda Josephine Naisula, OGW, MP and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP
11. **Minutes of the 233rd Sitting** were confirmed having proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and Seconded by The Hon. Nabwera Daraja Nabii, MP
12. **Minutes of the 234th Sitting** were confirmed having proposed by The Hon. Lesuuda Josephine Naisula, OGW, MP and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP

13. **Minutes of the 235th Sitting** were confirmed having proposed by The Hon. Lesuuda Josephine Naisula, OGW, MP and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP
14. **Minutes of the 236th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Lesuuda Josephine Naisula, OGW, MP
15. **Minutes of the 2237th Sitting** were confirmed having proposed by The Hon. Nabwera Daraja Nabii, MP and seconded by The Hon. Lesuuda Josephine Naisula, OGW, MP
16. **Minutes of the 238th Sitting** were confirmed having proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and seconded by The Hon. Lesuuda Josephine Naisula, OGW, MP
17. **Minutes of the 239th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
18. **Minutes of the 240th Sitting** were confirmed having proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and Seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
19. **Minutes of the 241st Sitting** were confirmed having proposed by The Hon. Lesuuda Josephine Naisula, OGW, MP and seconded by The Hon. Nabwera Daraja Nabii, MP
20. **Minutes of the 242nd Sitting** were confirmed having proposed by The Hon. Yakub Adow Kuno, MP and seconded by The Hon. Nabwera Daraja Nabii, MP
21. **Minutes of the 243rd Sitting** were confirmed having proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and seconded by The Hon. Lesuuda Josephine Naisula, OGW, MP

MIN.NO.NA/DAAOSC/PAC/2025/294

**EVIDENCE: STATE DEPARTMENT FOR
INFORMATION COMMUNICATION
TECHNOLOGY AND DIGITAL ECONOMY,
VOTE: 1022**

Mr. John Tanui, MBS, the Principal Secretary/Accounting Officer for the State Department of Information Communication Technology and Digital Economy, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. **1349. Pending Accounts Payable**
2. **1351. Unsurrendered Authority to Incur Expenditure**
3. **1354. Unsupported Cash and Cash Equivalents Balance**
4. **1355. Budgetary Control and Performance**
5. **1363. Amounts Withdrawn and not Claimed**

1350. Budgetary Control and Performance

The summary statement of comparison reflected final receipts shortfall of Kshs. 2,803,928,187 or 19% and under-expenditure amount of Kshs. 2,804,086,099 or 19% of the budget. The under expenditure was caused by the following:

- I. Non-issue of exchequer funding by the National Treasury.
- II. No processing of payment related to a contractor who declined to make payments for Withholding Tax arrears. The issue was being handled by Kenya Revenue Authority.

- III. The budget for the Data Center Project could not be absorbed on time due to the delay in passing of supplementary budget No. 2.
- IV. Delay by the ICT Authority, which was implementing the donor-funded projects, in requesting funds for the projects.

The Committee directed the Accounting Officer to share the amended commercial agreement within two weeks.

1353. Misstatement of Government of Kenya (GoK) Counterpart Expenses

At the time of the audit, there was an unreconciled variance of Kshs. 10,173,139 which was attributed to inaccurate classification of expenses in the financial statements of the Authority. We have provided a complete list of payments amounting to Ksh.39,723,088 which comprised the total expenditure of GoK counterpart expenses. These payments represented properly authorized expenditures that were incurred in line with the approved annual work plan and also supported by payment vouchers, travel authorization memos, receipts, and other relevant documents required for payments to be made.

The Committee directed the Accounting Officer to reconcile the variance of Kshs. 10,173,139 from the complete list of Ksh.39,723,088 for the auditors to verify.

1356. Irregular Variation of Contract

It is true the contract sum was varied by an amount of USD 2,160,500.90 (equivalent to Kshs.172,969,700), resulting to an amended contract sum of USD 8,957,605.87 (approximately Kshs.527,458,051) which was a variation of 49% of the original contract sum.

The Committee directed the Accounting Officer to provide relevant documentation on the adjusted performance security within two weeks.

1357. Irregular Payment of Retention Monies

Kshs 30,000,000 was paid as retention money to a contractor who carried out rehabilitation of the Eldoret-Nadapal OFC. The authority did not maintain a separate bank account for retention money.

The Committee directed the Accounting Officer to provide the project file within two weeks.

1361. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflected total actual receipts of Kshs.25,380,617 against estimated amounts of Kshs.160,000,000 resulting in a shortfall of Ksh.134,619,383 or 84%. The project funding was on a reimbursement basis and during the financial year we only received funds equivalent to what we had spent.

The project indeed had an approved total expenditure budget of Kshs.160,000,000 against the actual expenditure of Kshs.52,762,464 translated to 33% budget utilization. The project was implemented through consultancy services for the design and subsequent procurement of project works.

The Committee directed the Accounting Officer to give the documents from the commencement of the procurement procedure, specifying the reason for the delay.

1362. Irregular Payment of Value Added Taxes

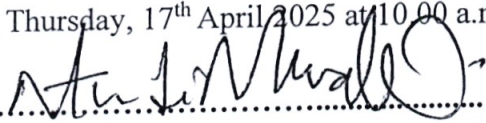
The Project indeed incurred expenses of Kshs. 738,065 in respect of Value Added Taxes (VAT). At the time of payment to the contractor for services rendered, we had not received authority from the Kenya Revenue Authority to grant VAT exemption in respect of the project works. However, we have sought specific VAT exemption from the Kenya Revenue Authority through the National Treasury.

The Committee directed the Accounting Officer to claim Kshs. 738,065 in respect of VAT exemptions from the Kenya Revenue Authority, with the guidance of the National Treasury.

MIN.NO.NA/DAAOSC/PAC/2025/295 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.20 p.m. The next meeting will be held on Thursday, 17th April 2025 at 10.00 a.m.

Signed.....



Date ..13/05/2025...

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson



**MINUTES OF THE 243RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY 10TH APRIL, 2025 AT COMMITTEE ROOM 23, BUNGE
TOWERS AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Lesuuda Josphine Naisula, OGW, MP
5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. The Hon. Mary Keitany, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Nabwera Daraja Nabii, MP
11. The Hon. Emathe Joseph Namuar, MP
12. The Hon. Yakub Adow Kuno, MP
13. The Hon. Mohamed Aden Adow, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. Ruku Geoffrey Kariuki Kiringa, MP

COMMITTEE SECRETARIAT

1. Mr. Victor weke – Principal Clerk Assistant
2. Ms Lilian Mwikali – Clerk Assistant III
3. Mr. Jacknorine Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle – Clerk Assistant III
5. Mr. Lenny Muchangi – Legal Counsel II
6. Ms Lydia Migare – Researcher III
7. Mr. Cyril Mutali – Fiscal Analyst III
8. Ms. Yvonne Kendi – Hansard Reporter III
9. Mr. Hillary Mageka – Media relations Officer
10. Mr. Mark Mbuthia – Audio Officer III
11. Ms Lilian Aluga – Protocol Officer

IN-ATTENDANCE

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-----------------------|---|--------------------------|
| 1. Mr. Jared Nyasami | – | Deputy Director of Audit |
| 2. Mr. Dennis Njuguna | – | Senior Auditor |
| 3. Mr. Ezekiel Omore | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------------------|
| Rev. CPA Lawrence K. Kwiriga | – | Ag. Deputy Accountant General |
|------------------------------|---|-------------------------------|

STATE DEPARTMENT FOR MINING

- | | | |
|----------------------------|---|-------------------------------|
| 1. Mr. Harry Kintai | – | Principal Secretary |
| 2. Mr. Gregory Kituku | – | Director Mines |
| 3. Mr. Samwel Waithaka | – | Chief Finance Officer |
| 4. CPA Martin Siele | – | Head of Accounting |
| 5. Mr. David Onyancha, OGW | – | Secretary Administration |
| 6. Mr. Thomas Mutwiwa | – | Secretary, Mines |
| 7. Mr. Enock Kipseba | – | secretary, Geological Surveys |
| 8. Ms Joyce Kong'a | – | Inspector of Mines |
| 9. Dr. Purity Kiunga | – | P. A to PS |
| 10. Ms Clara Mbau | – | Deputy Accountant General |

MIN.NO. NA/DAAGPC/PAC/2025/288 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-eight minutes past ten, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/289 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/290 **EVIDENCE: STATE DEPARTMENT FOR MINING. VOTE 1192.**

Mr. Harry Kintai, the Principal Secretary/Accounting Officer for the State Department for Mining appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023.

1735. Directly Expensed Imprests

The statement of financial assets and financial liabilities reflects cash and cash equivalents balance of Kshs. 2,191,744. Review of the reconciliation statements revealed reconciling payments totalling 11,527,734 which were described as daily subsistence allowances, transport and entertainment allowances that were paid on 30 June, 2023. This implied that the allowances were outstanding at the closure of the financial year. However, the payments were not reflected as outstanding imprest as at 30 June 2023. In addition, the reconciliation statement for July 2023 indicated that the items had been cleared. However, the imprest register provided for audit confirmation did not reflect the dates the imprests were surrendered, and their supporting documents were not provided for audit verification.

Management stated that the daily subsistence allowance totalling 11,527,734 were fully processed and paid in IFMIS but NOT paid in bank as at 30th June 2023 due to delayed exchequer release. Thus these items appearing as a reconciling item (payment in cash book not in Bank).

The committee directed that management should submit the vouchers within 2 days highlighting the figures in the statement to show those in the vouchers.

1736. Misclassification of Expenditure

The statement of receipts and payments reflect Kshs. 170,076,662 in respect of use of goods and services. As disclosed in Note 3 to the financial statements, the amount comprises expenditure incurred on utilities supplies and services, communication supplies and services, domestic travel, foreign travel, printing and advertising, training, hospitality, specialized materials and services and other operating expenses. Review of the expenditure records revealed that Kshs. 8,899,987, Kshs. 16,444,096, Kshs. 7,000,288 and Kshs. 740,000 in respect of acquisition of assets, domestic travel and subsistence, communication supplies and services and utilities supplies and services respectively all totaling Kshs. 33,034,371 though charged under different sub-votes. No documentary evidence was provided to confirm that approval for reallocation was sought from the National Treasury.

1737. Unsupported Expenditures

The statement of receipts and payments reflect and as disclosed in Notes 3 and 5 to the financial statements reflects Kshs. 170,076,662 and Kshs. 83,049,149 in respect of use of goods and services, and acquisition of assets respectively. However, expenditure of Kshs. 7,536,575 on foreign travel and subsistence disclosed in Note 3 to the financial statements included payments totaling Kshs. 1,141,422 which were not supported with air tickets, boarding passes, passports and after training or workshops for foreign travel. Additionally, expenditure of Kshs. 2,734,396 incurred on local travel but charged to foreign travel was not supported with work tickets and reports for after training, workshops, filed visits to assess mining activities and sensitization.

Further, note 3 to the financial statements reflects expenditure on domestic travel and subsistence of Kshs. 53,068,012. However, payments totaling Kshs. 6,705,636 were not supported with evidence of travel, back to office reports and expenditure schedules. Additionally, an amount of Kshs. 3,387,800 paid as imprest claims to several officers was supported by work tickets of vehicles whose capacity did not match the number of officers travelling.

In addition, training expenses of Kshs. 2,476,453 were not supported by an approved training plan, attendance registers, training timetable and certificates of attendance and need assessment reports which informed the trainings. The hospitality Supplies and Services amount of Kshs. 13,316,655 includes Kshs. 1,980,061 which was not supported with payment vouchers and expenditure returns from regional offices.

Additionally, an amount of Kshs. 5,225,644, Kshs. 2,202,420 and Kshs. 303,252 incurred on fuel, routine maintenance for vehicles and routine maintenance other assets respectively, under acquisition of assets, all totaling Kshs. 7,731,316, through Authority to Incur Expenditure (AIE) payments, were not supported with expenditure returns, and payment vouchers for audit review. In addition, payments of Kshs. 5,410,065 described as district expenditure in the ledger were not supported by returns and expenditure documents, and thus their nature and purpose could not be confirmed.

The Committee wasn't satisfied by the response given by the management and thus directed that they redo the response and submit.

1738. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 368,804,850 and Kshs. 260,811,421 respectively resulting to an underfunding of Kshs. 107,992,429 or 29% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs. 368,804,850 and Kshs. 260,123,220 respectively resulting to an under expenditure of Kshs. 108,681,630 or 29% of the budget.

Management stated that the under-expenditure was occasioned by under-issuance of development budget exchequer by Ksh 89,771,158 and under-collection of AIA of Ksh 19,056,680. The activities which were earmarked for these funds will be implemented this financial year including payment of pending bills which resulted from this underfunding.

1739. Pending Accounts Payable

Management stated that the State Department carried forward pending bills amounting to Ksh 93,883,644 as at closure of the Financial Year 2022/23. The pending bills were mostly for development budget. This was occasioned by under-issuance of development budget exchequer by Ksh 89,771,158 and inheritance of Ksh 54,993,805.85 from the defunct State Department for Petroleum and Mining. The State Department in the Financial Year 2023/24 paid the verified pending bills of Ksh 55,617,234.67 as per schedule of FY2022/23 pending bills paid.

1740. Irregular Expenditure on Travel and Subsistence

The statement of receipts and payments reflects expenditure on use of goods and services amount of Kshs. 170,076,662 which includes Kshs. 53,068,012 on domestic travel and subsistence allowances. Review of documents indicate an expenditure of Kshs. 2,883,000 was incurred by 18 officers who were undertaking an 11-day field visit exercise of audit of mineral production and sales by mining companies to assess royalties and cement levy payments on 08 June, 2023 and 18 June, 2023. The areas visited included Kajiado, Machakos, Taita Taveta, Mombasa, Kisumu, Kisii, Nakuru and Kiambu. However, an amount of Kshs. 3,998,950 was also incurred by another team of 36 officers just a day after the completion of previous exercise. The second team took 10 days from 19 June, 2023 and 30 June, 2023 indicating that they were undertaking verification of performance of mineral rights holders in Kajiado, Kisii, Migori, Mombasa, Taita Taveta and Nakuru and other areas. In addition, five 5 officers participated in first and second exercises.

The committee directed that management should redo the response.

MIN.NO.NA/DAAGPC/PAC/2025/291 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.05 p.m. The next meeting will be held on Tuesday, 15th April, 2025 at 10.00 a.m.

Signed.....



Date 15/04/2025.....

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 242ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 8TH APRIL 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 10.00 A.M.**

PRESENT

- | | | |
|---|---|--------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | - | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | - | Vice- Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | - | Online |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | - | Online |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 7. The Hon. Emathe Joseph Namuar, MP | | |
| 8. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 9. The Hon. Kitany Marianne Jebet, MP | | |
| 10. The Hon. Mohamed Aden Adow, MP | | |
| 11. The Hon. Nabwera Daraja Nabii, MP | | |
| 12. The Hon. Victor Kipng'etich Koech, MP | | |
| 13. The Hon. Yakub Adow Kuno, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|------------------------------|
| 1. Mr. Victor Weke Imbo | - | Principal Clerk Assistant II |
| 2. Mr. Cyrill Mutali | - | Fiscal Analyst II |
| 3. Mr. Ienny Muchangi | - | Legal Counsel II |
| 4. Mr. Mohamed Jelle | - | Clerk Assistant III |
| 5. Ms. Lilian Mwikali Mutiso | - | Clerk Assistant III |
| 6. Mr. Jacknorine Ayuya Bulemi | - | Clerk Assistant III |
| 7. Ms. Lydia Shalom | - | Research Officer III |
| 8. Ms. Yvonne Kendi | - | Hansard Officer III |
| 9. Mr. Mark Mbutia | - | Audio Officer III |
| 10. Mr. Hillary Mageka | - | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-----------------------|
| 1. Ms. Ruth Kuria | - | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | - | Deputy Director Audit |
| 3. Ms. Jane Karimi | - | Senior Auditor |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR CORRECTIONAL SERVICES

- | | | |
|------------------------------|---|---|
| 1. Dr. Salome Beacco | – | Principal Secretary |
| 2. Mr. Patrick Arandah | – | Commissioner General, Kenya Prisons Service |
| 3. Mr. Simon K. Kiriba | – | Head of Accounting Unit |
| 4. Mr. Dan Obiero | – | Director Dom, KPS |
| 5. Mr. Joel Atuti | – | Deputy Director, Human Resource Management |
| 6. Mr. Shadrack Ch. Klauutat | – | Assistant Accountant General |
| 7. Mr. Elias Murigi | – | Deputy Director, Planning |
| 8. Mr. Marube James | – | Accountant |
| 9. Mr. Ogotu Leonard | – | KPS Land Surveyor |

MIN.NO. NA/DAAOSC/PAC/2025/284 PRELIMINARIES

The Chairperson called the meeting to order at 10.10 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/285 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/286 EVIDENCE: STATE DEPARTMENT FOR CORRECTIONAL SERVICE, VOTE: 1023

Dr. Salome Beacco, the Principal Secretary/Accounting Officer for the State Department for Correctional Services, appeared before the Committee, accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 223. Contingent Liabilities
2. 224. Over-Commitment of Salaries Beyond Two Thirds of Basic Pay
3. 226. Failure to Register Rental Lease
4. 227. Grounded Vehicles at Naivasha Main Prison
5. 228. Poor Maintenance of Buildings at Nyahururu Medium Security
6. 229. Stalled Projects at Nyandarua and Machakos Prisons
7. 230. Failure to Recover Machakos Prison Land from Third Parties

222. Pending Bills

Pending bills totalling to Kshs. 644,670,700.95 were verified by the internal auditor and settled as first charge in the FY 2023/2024.

Development bills totalling Kshs. 451,068,141.84 related to construction of Wanini Kireri hospital,

The historical pending bills totaled Kshs. 1,213,488,628.50 (funded) and Kshs. 3,371,650,415 (unfunded). The funded bills were verified and processed in FY 2023/2024, but no funds were released by the National Treasury, and no budgetary allocation was made for FY 2024/2025. The amount was submitted to the Pending Bills Verification Committee on 28th February 2025.

The Committee acknowledged the Accounting Officer's response and resolved to invite the pending bill verification committee to provide an update on the status and progress of the pending bill verification process.

225. Encroachment on Embu Prison's Land

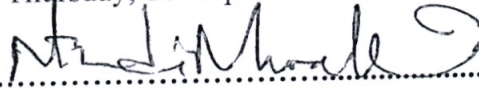
The State Department for Correctional Services had reported the matter to the National Land Commission.

The Officer in Charge has demarcated the land boundary by planting trees, Title deed processing is budgeted for in the Financial Year 2024/2025. A technical committee was formed to work on the matter.

The Committee resolved to invite the Principal Secretary for Lands to provide a status report on the titling of all government lands.

MIN.NO.NA/DAAOSC/PAC/2025/287 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.43 p.m. The next meeting will be held on Thursday, 10th April 2025 at 10.00 a.m.

Signed.....

Date ..15/04/2025...

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 241ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY 3RD APRIL, 2025 AT COMMITTEE ROOM 23, BUNGE
TOWERS AT 10.00 A.M.**

PRESENT

1. **The Hon. Nicholas Tindi S. Mwale, MP** – Chairperson
2. The Hon. Lesuuda Josphine Naisula, OGW, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Gabriel Gathuka Kagombe, MP
6. The Hon. Mary Keitany, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Emathe Joseph Namuar, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Ruku Geoffrey Kariuki Kiringa, MP

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|---------------------------|
| 1. Mr. Victor weke | – | Principal Clerk Assistant |
| 2. Ms Lilian Mwikali | – | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 4. Ms Lydia Migare | – | Researcher III |
| 5. Ms. Yvonne Kendi | – | Hansard Reporter III |
| 6. Mr. Mark Mbuthia | – | Audio Officer III |
| 7. Ms Lilian Aluga | – | Protocol Officer |

IN-ATTENDANCE

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-----------------------|---|--------------------------|
| 1. Mr. Paul K. Nzioka | – | Deputy Director of Audit |
| 2. Ms Ebby Adika | – | Principal Auditor |
| 3. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

1. Rev. CPA Lawrence K. Kwiriga – Senior Accountant

STATE DEPARTMENT FOR YOUTHS AFFAIRS AND CREATIVE ECONOMY

1. Mr. Ismail Maalim Madey, CBS – Principal Secretary
2. Dr. Josphine Etenyi – Director Youth Development
3. Mr. Kennedy Kimuyu – Director Admin
4. CPA Robert Asumani – Head of Accounting
5. Mr. Augustine Mayabi – NPM NYOTA
6. Mr. Kagali Lumasei – Chief Finance Officer
7. Mr. George Mbogo – Ag. Secretary Youth Development
8. Dr. Frnaklin Mbae – NPC VIVA
9. Mr. Charles Mureithi Mwaniki – NPC YELS
10. Mr. Bonface Dimba – Assistant Accountant General
11. Mr. axwel Mutuku – Assistant Accountant General
12. Ms Caroline Gacheri – Assistant Accountant General
13. Mr. Charles Mureithi – NPC YELS

MIN.NO. NA/DAAGPC/PAC/2025/80 **PRELIMINARIES**

The Chairperson called the meeting to order at twenty-two minutes past ten, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/81 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of the minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/82 **EVIDENCE: STATE DEPARTMENT FOR YOUTH. VOTE 1104.**

Mr. Ismail Maalim Madey, CBS, the Principal Secretary/Accounting Officer for the State Department for Youths Affairs and Creative Economy appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023.

1812. Budgetary control and performance

Management stated that the underfunding of Kshs. 965,110,260 was as a result of Kenya Youth Employment and Opportunities Project (KYEOP) closing bank balance of Kshs,767, 637,452

which rolled over from the financial year 2021/2022 to the financial year 2022/2023 and therefore they could not request for exchequer of the same amount in the financial year under review. The Underperformance of the budget by Kshs. 305,213,576 was largely experienced due to delay in receipt of invoices from suppliers under the Vijana Vuka Na Afya (VIVA) Donor project. However, the State Department processed and paid all the invoices forwarded from the suppliers as per the milestones in the contracts.

1813. Pending Bills

Management stated that the State Department carried over pending bills of Kshs. 26,237,102 for the financial year ending 30th June 2023 which were as a result of budget cuts through Supplementary II. These pending bills have already been settled.

The other bills of Ksh. 19,624,060 represents historical pending bills which have not been verified and cleared for payment because they are not supported with original documents. The bills were forwarded to the pending bills committee of The National Treasury for further verification and recommendation. The state department will settle the bills based on recommendation of the committee.

The Committee directed that since this is a query that has recurred from the previous financial year, management should look at the recommendations made by the Committee in a report tabled in the House that awaits approval.

1814. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

The Committee noted that it had dealt with this query in the previous financial year and its report is before the House awaiting approval. The committee directed the management to look at the report once it is approved by the House and resolve the issues stated.

1818. Budgetary Control and Performance

Management stated that the underfunding was as a result of the Project's closing bank balance of Kshs. 767,637,452 which rolled over from the financial year 2021/2022 to the financial year 2022/2023 and therefore they could not request for exchequer of the same amount in the financial year under review. The project received an exchequer of Kshs. 17,280,830 only for counterpart funding (GoK) in the financial year 2022/2023.

The planned activities not achieved in the financial year under review were pushed over to the subsequent financial year and they were all implemented before the project ended. The project ended in February 2024 and all the financial obligations were settled.

Under the Supplementary II budget, the State Department was to lose Kshs.500Million but they requested for the budget to be reinstated because the project was ending in August 2023 and Kshs. 250 Million was reinstated.

The over expenditure on other operating expenses was as a result of budget cuts on contracted professional services item in supplementary II which was approved by parliament towards the closure of the financial year 2022/2023 after the payments had already been made. However, this did not affect the overall approved budget of the project as there was an under expenditure of Kshs, 77,784,509 as indicated in the Audit Report.

The committee the management to hand over the project closure report to the committee for verification within the next 14 days.

1819. Amounts Withdrawn and Not Claimed

Management stated that the project had a withdrawal ceiling of USD 9,000,000 to the special account where it can access the funds prior to documentation. At the close of FY 2021-2022 the project had a closing balance of USD 8,996,023.17 as amount withdrawn and not claimed. This consisted of the un-utilized funds in the project bank account of Ksh 767,637,452 and other payments made towards close of that financial year.

The management is mandated to make documentation of the statement of expenditure in World Bank Client connection portal as the expenditure is being incurred. In the FY 2022-2023 the management made documentation for the expenditure which had been incurred of USD 4,511,356.18 on WA 20 out of the opening balance of 8,996,023.17 leaving the balance of USD 4,484,666.99 as per the attached statement of special account reconciliation. This amount withdrawn and not claimed of USD 4,484,666.99 at the close of the financial year under review and was documented in FY 2023/24 as per World Bank requirements.

The committee directed that the management to hand over the project closure report to the committee for verification within the next 14 days.

1822.Unsupported Expenditure

Management stated that there was no call for expression of interest for the project because: Under Article 6.1 (b) oof the financing agreement, it was clearly indicated that the awards for Component A was to be given to DSW. While Component B on awards for goods and services was to be done through International Competition bidding, due to delay in conclusion of technical cooperation agreement signed in December, 2018. Amendment to the financing agreement Article 6.1 (c) " award of the contract for the goods and services to be financed from the financial contribution for component B" was raised by the donor in conjunction with the recipient (The State Department)

then the award was to be given to Triggerise stitching for they were found to have unique (Triggerise) IT system that reaches on health issues of the projected target group. The contractual documents were availed during the Audit process for verification

1823. Budgetary Control and Performance

Management stated that the under-absorption of VIVA budget was occasioned by delay by the consultants in submission of invoices and supportive evidence as per the milestones in the contract. The State Department processed and forwarded the request for payment to the donor based on milestones achieved in the financial year under review and the consultants were paid.

The two Consultants had not achieved the milestones of the project for quarters 5 to 8 as per the contracts and this has caused the budget under absorption for the project. The State Department requested the consultants to submit evidence to support achievement of the remaining milestones through letters of the same reference No. MOYACES /SDYACE/13/21 both dated 6th March 2025 which so far have not been complied to. They are in the process of engaging the donor on the way forward for failure of the consultants to achieve the contract milestones.

1824. Failure to Adhere to Approved Financial Reporting Template

The amended financial statements submitted on 6 November, 2023 were partially signed since the Accounting Officer did not sign the financial statements to prove ownership as required by the approved financial reporting template vide National Treasury Circular reference number AG. 4/16/3 Vol. III of 6 July, 2023.

Management stated that the Financial Statements were availed to the Accounting officer and signature appended as per the requirement of National Treasury Circular reference number A.G. 4/16/3 vol. III of 6h July, 2023. It is upon the signed financial statements the Auditor general issued her report.

1828. Under Absorption of Budget


The statement of comparison of budget and actual amounts reflects an expenditure budget of Kshs. 4,000,000 against an actual expenditure of Kshs. 1,025,650 resulting to an under absorption of Kshs. 2,974,350 or 74% of the budget. The expenditure is linked to the rate of project implementation and thus, some of the planned activities during the year were not implemented which, therefore, impacted negatively on service delivery to citizens.

Although Management attributed the under absorption to non-receipt of funding from the donor, the delay may impact negatively on achievement of the project objectives.

Management stated that the project implementation is tied to donor funding (grant). The State Department did not receive all the funding from the donor as budgeted for and therefore this caused the under absorption.

MIN.NO.NA/DAAGPC/PAC/2025/83 ADJOURNMENT

There being no other business, the meeting was adjourned at 11.35 a.m. The next meeting will be held on Tuesday, 8th April, 2025 at 10.00 a.m.

Signed.....

Date 15/4/2025.....

The Hon. Nicholas Tindi S. Mwale, MP
Chairperson

**MINUTES OF THE 240TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 1ST APRIL 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT
10.00 A.M.**

PRESENT

- | | |
|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | – Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | – Vice Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | |
| 5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | |
| 6. The Hon. (Dr.) Edwin Mugo Gichuki, MP | |
| 7. The Hon. Emathe Joseph Namuar, MP | |
| 8. The Hon. Gabriel Gathuka Kagombe, MP | |
| 9. The Hon. Kitany Marianne Jebet, MP | |
| 10. The Hon. Mohamed Aden Adow, MP | |
| 11. The Hon. Nabwera Daraja Nabii, MP | |
| 12. The Hon. Ruku Geoffrey Kariuki Kiringa, MP | |
| 13. The Hon. Victor Kipng'etich Koech, MP | |
| 14. The Hon. Yakub Adow Kuno, MP | |

ABSENT WITH APOLOGY

The Hon. Junet Sheikh Nuh, EGH, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|----------------------------------|
| 1. Mr. Victor Weke Imbo | – | Principal Clerk Assistant |
| 2. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 3. Mr. Jacknorine A. Buleemi | – | Clerk Assistant III |
| 4. Ms. Lydia Shalom Migare | – | Research Officer III |
| 5. Ms. Lilian Aluga | – | Public Communication Officer III |
| 6. Mr. Hillary Mageka | – | Media Relations Officer |
| 7. Mr. Mark Mbuthia | – | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|--|
| 1. Mr. James Njeru | – | Deputy Director of Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director, Parliamentary Liaison |
| 3. Mr. Ezekiel Omoro | – | Audit Associate |

NATIONAL TREASURY

- | | | |
|--------------------------|---|-------------------|
| Rev. CPA Kimathi Kwiriga | – | Senior Accountant |
|--------------------------|---|-------------------|

STATE DEPARTMENT FOR TRANSPORT

- | | | |
|-----------------------------|---|---------------------|
| 1. Mr. Mohammed Daghar, CBS | – | Principal Secretary |
| 2. Ms. Beatrice Nyamoita | – | Deputy Director S&M |

- | | | |
|-----------------------|---|------------------------------|
| 3. Mr. John Macharia | - | Deputy Accountant General |
| 4. Odingo Kennedy | - | Assistant accountant general |
| 5. Mr. Victor Gitonga | - | Assistant Secretary |
| 6. Mr. John Mose | - | Senior Chief Finance Officer |
| 7. Ms. Anne Maina | - | Senior Protocol Officer |

MIN.NO. NA/DAAOSC/PAC/2025/76 PRELIMINARIES

The Chairperson called the meeting to order twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/77 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/78 EVIDENCE: STATE DEPARTMENT FOR TRANSPORT - VOTE 1092

Mr. Mohammed Daghar, CBS, the Principal Secretary /Accounting Officer for the State Department for Transport appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

923. Inaccuracies in the Financial Statements

The financial statements reflected goods and services amounting to Kshs. 117,164,990, including Kshs. 10,180,206 for utilities, of which Kshs. 1,864,400 was unrelated to the vote. Additionally, Kshs. 7,492,931 was allocated for foreign travel, but Kshs. 2,346,302 related to domestic travel.

The management submitted that the reallocation of funds was occasioned by cuts in the supplementary budget. However, approvals for the reallocation had not been provided.

The committee noted that the management was in breach of Section 5.1.2 (e) and (f) of the Government Financial Regulations and Procedures, which require that all payments should be within the ambit of the vote and covered by specific authority where necessary.

924. Outstanding Third-Party Deposits

Kenya Railways retirees' benefits were held in the State Department's account for several years.

The committee deemed the management response unsatisfactory.

The committee directed the Accounting Officer to appear before it in the next session, accompanied by the Managing Director of Kenya Railways, to provide further clarification on the unpaid retirees' benefits.

925. Budgetary Control and Performance

The Committee marked the issue as resolved after Auditors confirmed that the State Department had since availed relevant documentation.

926. Pending Bills

Pending bills increased to Kshs. 97,487,972, compared to Kshs. 23,764,146 in the prior year.

Management submitted that the increase was occasioned by budget cuts in the supplementary budget.

The committee directed the Accounting Officer to provide an aging list of all pending bills, as well as the budget estimate at the beginning and end of the year within (2) weeks.

927. Unresolved Prior Year Issues

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

928. Delay in Completion of the Transport Data Centre

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

931. Budgetary Control and Performance

The statement of comparison of budget reflected an under-collection of Kshs. 300,000,000, representing 100% of the budgeted receipts, resulting in an under-expenditure of Kshs. 267,272,278 or 89% of the budgeted expenditure.

Management attributed the low fund consumption to the COVID-19 pandemic and lengthy procurement processes, which delayed project implementation. The Accounting Officer further explained that, as of 30th June 2023, four (4) contracts had been awarded but had not been fully executed.

The committee directed the Accounting Officer to provide the credit financing agreement, a status report on the project, and copies of the four (4) awarded contracts within two (20) weeks.

932. Unresolved Prior Year Matters

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

933. Delay in Project Implementation

The approved budget for borrowings and project expenditure was Kshs. 300,000,000, but no funds were received. Only Kshs. 32,727,722 was spent from previous balances. Cumulative expenditure stood at Kshs. 35,385,793, against an expected Kshs. 546,300,000, reflecting a low fund uptake of 6.5% in the project's third year.

Management agreed with the audit observations and attributed the low fund utilization to budgetary constraints, the COVID-19 pandemic, and lengthy procurement processes, which delayed project implementation.

937. Long Outstanding Balance on Pending Bills

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

938. Doubtful Achievement of Project Goals

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

949. Budgetary Control and Performance

The statement of comparison of budget reflected an under-collection of Kshs. 200,794,678, or 98% of the budget, resulting in an under-expenditure of Kshs. 151,494,003, or 74% of the budgeted expenditure.

The committee directed the Accounting Officer to provide a status report on the project within two (2) weeks.

950. Undrawn Loan Balance

The 4½-year project had an approved budget of EUR 5,375,000 (Kshs. 685,819,635). By 30th June 2023, 73% of the project period had elapsed, but only Kshs. 280,714,639 (41%) had been drawn, leaving 59% undrawn. Of the drawn funds, only Kshs. 165,322,083 (59%) was utilized, with Kshs. 115,392,556 (41%) unspent. Additionally, counterpart funding was significantly low, with only Kshs. 14,394,451 (10%) received out of Kshs. 137,163,927.

Management attributed the anomaly to delays in project funding remittance, the COVID-19 pandemic, the electioneering period (both pre and post), and the approval of the project addendum..

The committee directed the Accounting Officer to provide a status report on the project within two (2) weeks.

951. Unresolved Prior Year Issues

The query awaits the recommendation of the committee's report, which was tabled on the floor of the House for the financial year 2021/2022.

956. Budgetary Control and Performance

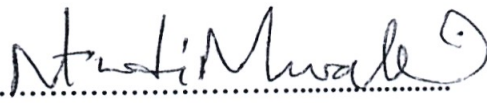
The statement of comparison of budget reflected an under-expenditure of Kshs. 120,539,965, or 19% of the budget.

Management attributed the under-expenditure to delays in concluding the procurement processes for some of the components.

The committee directed the Accounting Officer to provide evidence that the project is on course, a status report on the project, and evidence that an extension of the project was sought within two (2) weeks.

MIN.NO.NA/DAAOSC/PAC/2025/79 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.45 p.m. The next meeting will be held on Thursday, 3rd April 2025 at 10.00 a.m.

Signed.. 

Date ..15/04/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

MINUTES OF THE 239TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON THURSDAY 27TH MARCH, 2025 AT COMMITTEE ROOM 23, BUNGE TOWERS AT 10.00 A.M.

PRESENT

1. **The Hon. Nicholas Tindi S. Mwale, MP** – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – Vice. Chairperson
3. The Hon. Lesuuda Josphine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Mohamed Aden Adow, MP
7. The Hon. Gabriel Gathuka Kagombe, MP
8. The Hon. Mary Keitany, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Nabwera Daraja Nabii, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Emathe Joseph Namuar, MP
4. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms Lilian Mwikali – Clerk Assistant III
2. Mr. Jacknorine Buleemi – Clerk Assistant III
3. Ms Lydia Migare – Researcher III
4. Mr. Cyril Mutali – Fiscal Analyst III
5. Mr. Henry Mageka – Media Relations Officer
6. Ms. Yvonne Kendi – Hansard Officer III
7. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul K. Nzioka – Deputy Director of Audit
2. Ms Ebby Adika – Principal Auditor
3. Mr. Paul Kagwanja – Deputy Director of Audit
4. Mr. Ezekiel Omoro – Audit Associate

THE NATIONAL TREASURY

1. Rev. CPA Lawrence K. Kwiriga – Senior Accountant

STATE DEPARTMENT FOR IRRIGATION

1. CPA Ephantus Kimotho, CBS	_	Principal Secretary
2. Mr. Ian Thandi githae	_	Director Land Reclamation
3. Mr. Michael Ngolo	_	Deputy Director Accounting
4. Eng. Bernard Onyango	_	Director Irrigation & Drainage
5. Mr. Vincent Matioli	_	Director Administration
6. Mr. Peter Kinuthia	_	Director Planning
7. Mr. David Munga	_	Ag. Director ICT
8. CPA Samwel Kung'u	_	Head of Accounting
9. Eng. Vincent Kabuti	_	Irrigation Secretary
10. Mr. Byron Murimi	_	Public Communication Officer

MIN.NO. NA/DAAGPC/PAC/2025/72

PRELIMINARIES

The Chairperson called the meeting to order at twenty-one minutes past ten, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/73

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2025/74

EVIDENCE: STATE DEPARTMENT FOR IRRIGATION. VOTE 1104.

CPA Ephantus Kimotho, CBS, the Principal Secretary/Accounting Officer for the State Department for Irrigation appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023.

1022. Budgetary control and performance

Management stated that it is true that the statement of comparison of budget and actual amounts reflected final receipts budget and actual on comparable basis of Kshs.2,581,505,302 and Kshs.2,276,937,500 respectively resulting in an under-funding of Kshs.304,567,802 or 12% of the budget. Similarly, the statement reflects final expenditure budget and actual amounts on comparable basis of Kshs.2,581,505,302 and Kshs.2,276,929,784 respectively, resulting in an under-expenditure of Kshs.304,575,518 or 12% of the budget.

This was occasioned by non-funding of Development Exchequer request of kshs. 300,000,000 (for National Irrigation Authority kshs.290,000,000 and National Water Harvesting Authority kshs.10,000,000). The initial approved budget for financial year 2022/2023 underwent a budget cut of kshs.300,000,000 under development which after appeal it was reinstated on 26 June, 2023. However, the amount was never funded.

In addition, there was non-funding of Recurrent Exchequer request dated 23 June 2023 of Kshs.4,567,800 for the State Department to cater for various payments.

It is also true the underfunding affected the operation and implementation of planned activities and programs of the two SAGAS namely National Irrigation Authority and National Water Harvesting Authority.

Upon receiving a letter from the PS, the Committee acceded to his request to have him present before the committee on the queries of the FY 2023/24 as follows;

1099. Receipts – Proceeds from sale of assets

The statement of receipts and payments to the financial statements reflects proceed from sale of assets of Kshs.236, 566,988 which is respect of sale of certified rice seeds and breeding stocks. However, an analysis of the revenue schedule and detailed listing of the revenue was not provided for audit review.

Management stated that it is true that the financial statement in the Statement of Receipt and Payments had a figure of Kshs. 236,566,988 in respect of sale of certified rice seeds and breeding stocks. The sale was raised by National Irrigation Authority and the analysis was provided.

The Committee directed that the OAG should look at the analysis given and revert back to the Committee within 14 days.

1100. Unsupported Fuel Expenditure

The statement of receipts and payments to the financial statements reflects Kshs.14,818,675 being fuel, oil and lubricants out of which Kshs.9,047,541 was incurred for the purchase of fuel. Review of the vehicle work tickets and the fuel statement from the supplier revealed that there were discrepancies of the fuel drawn by various vehicles.

Further there were no records provided to show how the fuel from supplier was accounted for. The statements did not show when fuel was received and the balance at the end of the month could not be reconciled.

Management stated that when the matter came to the attention of the Head of the Department a Memo to curb fuel wastage was issued on 15th May, 2024. Arising from the Audit Query, the Head of Department once again wrote another Memo (6th November 2024 of Ref No. MWSI/SDI/FIN/16/VOL) to drivers whose vehicles were noted to have been issued with fuel but were not accurately captured in the Work Tickets. An analysis of fuel utilization by all vehicles including those flagged in the query was undertaken. The outcome indicated that the State Department deployed the vehicles on monitoring and evaluation exercise to 188 projects being implemented countrywide.

1101. Lack of Acknowledgements for Grants and Transfers to Other Government Agencies

Management acknowledged that the State Department disbursed current and capital grants to various SAGA's and donor funded projects under the year in review and the they did acknowledge.

Also, out of a total of Kshs. 17,211,860,462 of the grants, Kshs 13,173,428,172 was disbursed from exchequer received from The National Treasury and the balance of Kshs.4,038,432,290, was what the donors paid directly from their end for certificates raised for payments vide Direct Payment mode of payment.

1102. IFMIS Data Analysis Report – Un-explained Voided Transactions

Management acknowledged that there were several payments that were voided during the year under review. The amount of Kshs 363,000,000 was for two payment vouchers made to two donor funded project as the Gok counterpart funding for the first half of the year. Unfortunately, they received exchequer of the first quarter only amounting to Kshs. 181,500,000 being half of what had been requisitioned. This forced them to void the two transactions and process them afresh for only one quarter as Kshs 181,500,000.

The committee direct the OAG to peruse through the documents provided and revert to the committee within 14 days.

1103. Budgetary Control and Performance

Management stated that out of **Kshs.22,157,755,130** approved budget for the State Department **Kshs.19,102,248,085** was funded leading to an underfunding of **Kshs.3,055,507,045**. They also agree that out of the approved budgets of **Kshs.22,157,755,130** the expenditure was **Kshs.18,668,578,838** leaving a balance of **Kshs.3,489,176,292**.

The underfunding of **Kshs.3,055,507,045** and under expenditure of **Kshs.3,489,176,292** was mainly attributed to under issue of exchequer by the National Treasury amounting to **Kshs.233,061,293** and slow absorption of Donor Funds amounting to **Kshs.2,822,445,752**. The main reasons for the slow absorption of Donor Funded Projects was as follows:

- For instance, under the Small Holder Project the State Department could not absorb **Kshs.80,423,618** of the budget due to the fact that the project is first pre financed by Equity Bank under the blended financing model and by then Equity Bank had not requested for the reimbursement.
- Under the Drought Resilience project, **Kshs.145,928,816** was not absorbed due to the fact that the two Counties of Marsabit and Turkana did not make funds requisition mainly because the projects were still at the procurement stage and also attributed to delays in passing of the CIGAA.
- Under Lower Nzoia **Kshs.1,197,465,144** was not absorbed, this was part of the additional financing to the project by the World Bank which was factored during Supplementary Estimates II, but could not be absorbed due to delays in signing the works contract. This has since been resolved.
- Under the Mwache Multipurpose Dam, **Kshs.576,560,964** was not absorbed. This was caused by stoppage of works as a result of lack of Land compensation. This issue has been resolved.

- Under Mwea Irrigation Development Project, the under expenditure of **Kshs.527,141,427** was attributed to flooding during quarter 4 of FY 2023/2024 and delays attributed to Land compensation issues.
- For Rwabura Irrigation Development Project, the non-absorption of **Kshs.220,403,128** was attributed to disruption of works caused by Landslides as a result of heavy rains and delays in compensation of way leaves.

The committee directed that the Management provide copies of all the financing agreements of the projects, the request by Equity Bank and the requests made by the Counties of Marsabit and Turkana within 14 days.

1104. Incomplete Ongoing Projects

Review of the projects' implementation status report as at 30 June, 2024 revealed that six (6) projects with a total contract sum of Kshs.1,158,542,292 and actual expenditure of Kshs.351,839,417 had not been completed and were on-going in various stage of completion. The slow pace of the projects implementation may negatively affect service delivery to the residents of respective Counties and the intended purpose of the projects may not be actualized. The management provided a list of the selected few projects showing their status as of now.

The committee directed that the management provide a comprehensive status of all the pending projects under this state department.

1105. Non-Compliance with a Third Basic Pay Rule

Analysis of the payroll records revealed that twenty(20) number of employees earned a net pay below a third of their basic pay during the year under review contrary to Section 19 (3) of the Employment Act, 2007.

Management stated that the necessary action has been undertaken as from this month. The affected officers have been informed and given 14 days to sort out their financial matters or else disciplinary action will be taken against them.

1106.1. Stalled Project -Anyiko- Ujwangá -Kathieno Irrigation Project in Siaya County

The statement of receipts and payments reflects acquisition of assets Kshs.1,155,678,668 which include Kshs.944,826,731 being payments for construction and civil works which further includes Kshs.37,390,959 paid to the contractor for construction of Anyiko-Ujwangá-Kathieno Irrigation project in Siaya County at a contract sum of Kshs.478,513,313. The contract agreement contract was signed on 8 August, 2022 and works commenced on 10 August, 2022. An advance payment of Kshs.95,702,666 was paid to the contractor for completion of preliminary and general items bringing total payments to Kshs.133,093,625. Physical verification in the month of September, 2024 revealed the following unsatisfactory matters;

- i. The contractor was not on site and the project had been abandoned.
- ii. The canal walls were poorly done.
- iii. Intake point of the water source were not well done affecting the overall project.

- iv. The Intake works in Mumias had not been done thus affecting the viability of the whole project. The progress report by the State Department on the timeliness and measures taken was not availed.
- v. Two (2) 175cc motorcycles at a cost of Kshs.400,000 had not been purchased as per the preliminary and general items requirements in the Bills of Quantity.
- vi. Performance security of Kshs.9,000,000 had expired.

Management stated that the contractor was found to lack capacity and hence the project contract time period expired on 10th August 2024 and was not renewed. The contractor has taken the department to court and the court has appointed a mediator to help in ironing out issues arising from the expiry of the project period. The contractor had an advance payment of 95 Million Shilling of which 23 Million KES was still pending. A study conducted by the department and the contractor ascertained that extra works amounting to KES 28 million is to be paid of which 23 million will be recovered for advance payment. This means that the contractor will be discharged from any monetary advances to the department.

1106.2. Drilling and Equipping of Boreholes, Construction of Elevated Water Tanks and Drip Irrigation at Ganda Primary School in Kwale County

The State Department awarded contract to a contractor for drilling, equipping of boreholes, construction of elevated water tanks and drip irrigation at Ganda Primary School at a contract sum of Kshs.7,374,000. However, physical verification in September, 2024 revealed the following unsatisfactory matters:

- i. Performance bond expired on 11 April, 2024.
- ii. The contract had expired.
- iii. The Contractor was not on site yet the project was not complete.
- iv. Equipping of the bore hole, water testing, construction of elevated tanks and drip irrigation was not done.
- v. Certificates of the contractor conducting hydrogeological survey, paying licences, water tests was not provided for audit review.
- vi. Certificate of the contractor processing Water Regularity Authority borehole report and water abstraction permits was not provided for audit review.

1106.3. Drilling, Equipping of boreholes, Construction of Elevated Water Tank and Greenhouses at Ndugamano Primary School in Muranga County.

The statement of receipts and payments reflects acquisition of assets and as disclosed in Note 9 Kshs.1,155,678,668 which include Kshs.944,826,731 being payments for construction and civil works which further includes Kshs.10,938,175 for the drilling, equipping of boreholes, construction of elevated water tank and greenhouses under the Micro Irrigation for Schools programme in Ndugamano Primary School was signed on 30 November, 2023 at a contract sum of Kshs.10,966,900. The project was complete and handed over to School, however, the following were noted during the physical verification;

- i. Payment was made for a submersible pump to deliver 10 metre cubic per hour of water yet the installed pump was of a capacity to deliver 5 metre cubic per hour of water and therefore a saving of Kshs.147,500.

- ii. Monocrystalline solar module of cumulative power output of 15,000 watts were paid for at a cost of Kshs.80,000 yet only 16 solar modules of 360 watts each were installed translating to power output of 5,760 watts and thus Kshs 30,720 should have been paid and Kshs.49,280 should have been realized as savings.
- iii. A hybrid system to enable use of solar mains and solar power was paid for at a cost of Kshs.190,000 yet this was never installed
- iv. DC PV disconnect switch 440VDC/40A paid for at a cost of Kshs.25,000 was not installed.
- v. Solar structure to be at least 4 metres height above the ground was paid for at a cost of Kshs.200,000 and yet the structure was never constructed and the panels were mounted on the roof the classrooms.
- vi. The float operated water level indicator paid for at a cost of Kshs.35,000 was not functioning.
- vii. 20m cubic pressed steel tank was paid for at a cost of Kshs.950,000 yet the installed tank was 12 m cubic and thus Kshs.570,000 should have been paid and a saving of Kshs.380,000 realized.
- viii. Two entry porches were paid for at a cost of Kshs.60,000 but only one was installed and therefore a saving of Kshs.30,000 should have been realized.
- ix. Two Modern crop support system paid for at a cost of Kshs.80,000 was not installed but old crop support composed of sticks were installed in one greenhouse only.
- x. Binding wires and trellising twines paid for at a cost of Kshs.60,000 were not installed on the green houses.
- xi. Drip irrigation system enough to cover 0.25 acres of land that included installation of pipework for the mainline, sub mains, drip irrigation pipes, fittings, connectors, accessories and connectors were paid for at a cost of Kshs.150,000 yet the actual area where drip irrigation system was installed was 0.19 acres thus Kshs.114,000 should have been paid and Kshs.36,000 realized as a saving.
- xii. The water kiosks and school water points did not have water taps.

Management stated that this was an on-going project and was still within the defects liability period. All observed defects so far have been addressed. All required supporting documents and certificates have been made available.

1107. Failure to Publish and Publicize Awarded Tender

Management stated that during the financial year under review the department did not publicize tender awards in the public procurement information portal (PPIP) as per the requirement of executive no. 2 of 2018. All Supply chain management officers were newly deployed to the state department during the last financial year and were not mapped to the state department in the PPIP portal, however officers are now mapped and towards the end of the financial year under review have started publishing tenders in the information portal.

1108. Failure to Maintain an Up-to-Date Assets Register

Management stated as follows;

- i) During the financial year under review the department's Assets register did not capture the motor vehicles listed. The motor vehicles could not be captured in the state department's Assets register because the motor vehicles were procured by other procuring entities and these procuring entities are in possession of the ownership documents.
- ii) The assets register has values of some of the items as zero, one or unknown. Previously the state department had been domiciled in various state departments/Ministries, items were purchased by these procuring entities and the department could not establish the purchase price. The National treasury (NALEM) is developing a policy on valuation of assets for adoption by the various state agents.
- iii) Officers in the state department are mapped to IFMIS and were able to upload information on assets in the system provided by National Treasury.
- iv) The logbook identifying the motor vehicle with registration number GK C321A had an error and was referred back to NTSA who made amendments and the motor vehicle registration was changed to GK C542A.

1109. Lack of Preparedness for Transition to Accrual Basis of Accounting

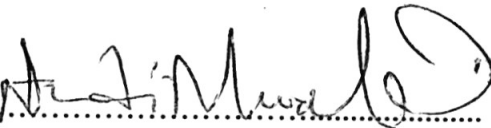
Management stated that it is true that by the time of audit, the first quarter of the new financial year financial had not been prepared on accrual basis as the transition year. This was because the National Treasury had not sent a circular guiding MDA's on how they were to prepare the Financial Statements and to ensure uniformity amongst all the government entities.

They stated that the circulars have been issued and currently there's an ongoing training on the same.

MIN.NO.NA/DAAGPC/PAC/2025/75 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.07 p.m. The next meeting will be held on Thursday, 27th March, 2025 at 2.30 p.m.

Signed.....



Date

15/04/2025

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 238TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 26TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson (Online)
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. Emathe Joseph Namuar, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Kitany Marianne Jebet, MP
8. The Hon. Mohamed Aden Adow, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Nabwera Daraja Nabii, MP
5. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
6. The Hon. Victor Kipng'etich Koech, MP
7. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
2. Mr. Mohamed Jelle Abdi – Clerk Assistant III
3. Ms. Lydia Shalom Migare – Research Officer III
4. Ms. Yvonne Kendi – Hansard Officer II
5. Mr. Hillary Mageka – Media Relations Officer
6. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Patrick Kibe – Deputy Director of Audit
2. Mr. Peter Nguta – Principal Auditor
3. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
4. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

STATE DEPARTMENT FOR HIGHER ENVIRONMENT & CLIMATE CHANGE

1. Dr. Eng. Festus K. Ng'eno – Principal Secretary
2. Mr. Kenneth Odhiambo – Director Human Resource
3. Mr. Michael Omusula – Assistant Director Finance

4. CPA Peninah Njugunah	-	Head of Accounting Unit
5. Mr. Isaac Kangila	-	Head of Finance KMD
6. Ms. Elizabeth Masaku	-	Head of Supply Chain Management
7. Mr. John Wafula	-	Head of Programs (NEMA)
8. Mr. Felab Obanyi	-	Deputy Head of Accounts
9. Mr. Mary Ragen	-	Assistant Accountant General
10. Mr. Joh Elungata	-	Secretary Administration, SDELL
11. Nelson Kipyegon	-	Internet Audit
12. Mr. Jerome Mwanzia	-	Project Officer
13. Dr. Selly Kimosop	-	Environment Secretary

MIN.NO. NA/DAAOSC/PAC/2025/68 PRELIMINARIES

The Chairperson called the meeting to order forty-five minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/69 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/70 EVIDENCE: STATE DEPARTMENT FOR ENVIRONMENT & CLIMATE CHANGE - VOTE 1108

Dr. Eng. Festus K. Ng'eno, the Principal Secretary /Accounting Officer for the State Department for Environment & Climate Change appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee pended the following queries;

Par.1050-1081

- i. Par.1050-1060 - Sound Chemicals Management Mainstreaming and UPOPS Reduction In Kenya Project No. P00099820
- ii. Par.1061-1066 - System for Land-based Emissions Estimation in Kenya (SLEEK)
- iii. Par.1068-1069 - Lake Victoria Environmental Management Project Phase III (LVEMP) Project Preparatory Advance No. V1570 - KE
- iv. Par.1076-1077 - Green Growth and Employment Thematic Programme (GGETP)
- v. Par.1079-1081 - Kenya Special Project on BRSM and SAICM (GRANT/CREDIT NUMBER: SPECIAL PROGRAMME 2ND ROUND APPROVAL PROJECT 01)

Par.1088-1093

- vi. Par.1088-1089 - Kenya Enabling Activities for HFC phase-down Project (GRANT NO.UNEP/KEN/SEV/81/TAS/01+)

vii. Par.1090-1093 - SC Reporting Tool Kit Project

Par.1100-1118

- viii. Par.1100 - Kenya Water Towers Project (Grant No. FED/2016/375-958) - Kenya Forest Service
- ix. Par.1107-1110 - Integrated Programme to Build Resilience to Climate Change and Adaptive Capacity of Vulnerable Communities in Kenya - National Environment Management Authority
- x. Par.1112-1113 - GCF Project Preparation Facility: “Devolved Climate Change Governance to Strengthen Resilience of Communities in Target Counties” (Project No: KEN-PPF-010) - National Environment Management Authority
- xi. Par.1117-1118 - GCF Readiness and Preparatory Support NEMA Capacity Strengthening Programme Towards Accessing Climate Finance from Green Climate Fund – National Environment Management Authority

The Committee marked the following query as resolved;

1123. Budgetary Control and Performance

Outstanding Queries

1084. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflected an underfunding of 53% and an under-expenditure of 97% of the budget.

Management submitted that this was occasioned by delays in receiving a response for No Objection from the donor and the effects of COVID-19.

1085. Low Absorption of Donor Funds

The funding summary reflected a low absorption rate of 10% against a lapsed project period of 75%.

Management submitted that this was occasioned by delays in the release of funds by the donor and the approval of No Objection.

1087. Slow Implementation of the Project Annual Work Plan Activities

Management submitted that the slow implementation of the Project Annual Work Plan activities was occasioned by delays in the release of funds by the donor and the approval of No Objection. However, management sought an extension of the contract, which was approved.

The Committee directed the Accounting Officer to provide evidence of the request for the contract extension.

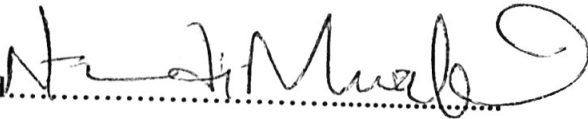
1097. Low Absorption of Funds

The project information and overall performance indicated a low absorption of funds compared to the four-year lapsed project period.

Management submitted that disbursements stood at 38% due to annual restricted budget ceilings.

MIN.NO.NA/DAAOSC/PAC/2025/71 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.45 p.m. The next meeting will be held on Thursday, 27th March 2025 at 10.00 a.m.

Signed 

Date 13/04/2025

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 237TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 26TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

- | | | |
|---|---|--------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | – | Chairperson |
| 2. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 3. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 4. The Hon. Emathe Joseph Namuar, MP | | |
| 5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | | |
| 6. The Hon. Kitany Marianne Jebet, MP | | |
| 7. The Hon. Mohamed Aden Adow, MP | | |
| 8. The Hon. Nabwera Daraja Nabii, MP | | |

ABSENT WITH APOLOGY

- | | | |
|---|---|-------------------------|
| 1. The Hon. Amina Udgoon Siyad, MP | – | Vice Chairperson |
| 2. The Hon. Junet Sheikh Nuh, EGH, MP | | |
| 3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 4. The Hon. Gabriel Gathuka Kagombe, MP | | |
| 5. The Hon. Victor Kipng'etich Koech, MP | | |
| 6. The Hon. Yakub Adow Kuno, MP | | |

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|----------------------|
| 1. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 2. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 3. Mr. Jacknorine Ayuya Bulemi | – | Clerk Assistant III |
| 4. Ms. Lydia Shalom | – | Research Officer III |
| 5. Ms. Yvonne Kendi | – | Hansard Officer III |
| 6. Mr. Mark Mbuthia | – | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|---------------------------|---|-----------------------|
| 1. Mr. Partrick Kibe | – | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director Audit |
| 3. Mr. Peter Horale Nguta | – | Principal Auditor |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR ENVIRONMENT AND CLIMATE CHANGE

- | | | |
|-----------------------------|---|------------------------------------|
| 1. Dr. Eng. Festus K. Ngeno | – | Principal Secretary |
| 2. CPA Peninah Njugunah | – | Head of Accounting Unit |
| 3. Ms. Mary Ragen | – | Assistant Accountant General |
| 4. Mr. H. Felab Obanyi | – | Deputy Head of The Accounting Unit |
| 5. Ms. Mary Githinji | – | Deputy Director Meteorology |

6. Ms. Elizabeth Masaku	–	Head of Supply Chain Management Services
7. Mr. Daniel O. Ochang	–	Senior Chief Finance Officer
8. Mr. George Tarus	–	Secretary Forestry
9. Mr. John Elungata	–	Secretary Administration
10. Mr. Nelson Kipyegon	–	Internal Auditor
11. Mr. Keneth Odhiambo	–	Director, Human Resource
12. Mr. John Wakhungu Wafula	–	Head of Programs, Nema

MIN.NO. NA/DAAOSC/PAC/2025/64 PRELIMINARIES

The Chairperson called the meeting to order at 10.20 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/65 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/66 EVIDENCE: STATE DEPARTMENT FOR ENVIRONMENT AND CLIMATE CHANGE: VOTE 1108

Dr. Eng. Festus K. Ngeno, the Principal Secretary/Accounting Officer for the State Department for Environment and Climate Change, appeared before the Committee, accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1026. Unsupported National Tree Planting Campaign Expenditure
2. 1028. Budgetary Control and Performance
3. 1029. Long Outstanding Pending Accounts Payables
4. 1031. Employees Serving Above Mandatory Retirement Age
5. 1033. Lack of Equipment at Kenya Metrological Weather Stations
6. 1044. Lack of a Risk Management Policy
7. 1047. Pending Accounts Payable
8. 1049. Unresolved Long Outstanding Error in the Bank Reconciliation

1025. Irregular Payment of Allowances

These allowances were paid as authorized by the Directorate of Personnel Management (DPM). The SRC approved the retention of allowances in the interim.

The Committee directed the Accounting Officer to provide relevant documentation within one week to support the response.

1027. Lack of Ownership Documents

The available KMD land ownership documents had been forwarded to the auditors for review. A list of KMD properties, including their ownership status, was attached, indicating a total of 26 parcels of land owned by KMD and 19 KMD weather observatories hosted by other institutions. The Kericho Met Station was concluded in the Financial Year 2023/2024.

The Committee directed the Accounting Officer to follow up with the state department of land on the issuance of the title deeds to secure government land.

1030. Unresolved Prior Year Issues

The committee noted the query and awaits the recommendation of the report of the committee that was tabled on the floor of the house for the financial year 2021/2022

1032. Internal Audit Function

The Audit Committee met in November 2022 and recommended changes to the work plan. There was no other Audit meeting held in 2022/2023

The Committee directed the Accounting Officer to provide the follow-up letters requesting the need for the Audit Committee

1034. Failure to Maintain Asset Register

The state department had established a unit composed of officers with mandates in the system for loading all the assets of the department.

The Committee directed the Accounting officer to provide a sample of the asset register that is being uploaded through IFMIS within one week.

1035. Undisclosed Expenditures

These payments were disclosed in the financial statements for 2023/2024.

The committee noted the query and awaits the recommendation of the report of the committee that was tabled on the floor of the house for the financial year 2021/2022

1036. Budgetary Control and Performance

There were delays in processing the funds requisitions sent to the donor

The committee noted the query and awaits the recommendation of the report of the committee that was tabled on the floor of the house for the financial year 2021/2022

1039. Unsupported Imprest Payments to Private Company Representatives

The imprest was paid to private participants who attended various workshops organized by the project

The Committee directed the Accounting Officer to resubmit their response to the audit query with proper documentation in the next sitting.

1040. Budgetary Control and Performance

The underfunding and under expenditure were due to inadequate funding from the donor.

The Committee directed the Accounting Officer to provide the financing agreement and correspondence between the ministry and the donor within two weeks.

1041. Failure to Deduct and Remit Statutory Deductions

The deductions were remitted as required

1042. Lack of Policy on Exchange Rate Used to Pay Salaries

The project staff salaries were contracted and paid in USD at the prevailing market rate.

The Committee directed the Accounting Officer to resubmit their response to the audit query with proper documentation in the next sitting.

1043. Failure to Maintain a Fixed Asset Register

The asset used by the project belonged to the ministry, hence the project had no assets at the time of audit.

The Committee directed the Accounting Officer to provide an updated fixed asset register.

1046. Budgetary Control and Performance

The project's underfunding was attributed to delays in the donor's disbursement of funds and the difference in Gok's and the donor's financial years.

The committee directed the accounting officer to provide the dates of the requisition within a week.

1048. Unfulfilled Project Objectives

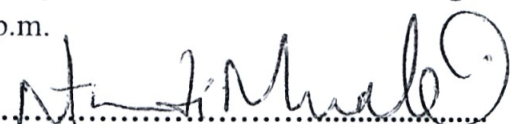
The project was behind schedule due to many reasons

The committee noted the query and awaits the recommendation of the report of the committee that was tabled on the floor of the house for the financial year 2021/2022

MIN.NO.NA/DAAOSC/PAC/2025/67 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be at 2.30 p.m.

Signed.....



Date 15/04/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 236TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 25TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Chairperson
2. The Hon. Amina Udgoon Siyad, MP – Vice Chairperson
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Kitany Marianne Jebet, MP
8. The Hon. Mohamed Aden Adow, MP
9. The Hon. Nabwera Daraja Nabii, MP
10. The Hon. Ruku Geoffrey Kariuki Kiringa, MP

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Victor Kipng'etich Koech, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
2. Mr. Mohamed Jelle Abdi – Clerk Assistant III
3. Ms. Lydia Shalom Migare – Research Officer III
4. Ms. Yvonne Kendi – Hansard Officer II
5. Mr. Hillary Mageka – Media Relations Officer
6. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Justus Okumu – Director of Audit
2. Ms. Hilda Odanga – Principal Auditor
3. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
4. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

STATE DEPARTMENT FOR HIGHER EDUCATION

1. Dr. Beatrice Inyangala – Principal Secretary
2. Prof Darius Andura – Director Jaramogi Oginga Odinga University
3. Dr. Edwin Wanyonyi – Ag. CEO Universities Fund

- | | | |
|--|---|---|
| 4. Prof Aggrey Thuo
Odinga University | – | Deputy Vice Chancellor, Jaramogi Oginga |
| 5. Ms. Margaret Kariuki | – | Senior Deputy Accountant General |
| 6. Ms. Annpolly Mutahi | – | Principal Accountant |
| 7. Mr. Maina Chira | – | Senior Chief Finance Officer |
| 8. CPA Leonard Jaber | – | Chief Finance Office |
| 9. Mr. George M. Marete | – | Head of Supply Chain Management |

MIN.NO. NA/DAAOSC/PAC/2025/60

PRELIMINARIES

The Chairperson called the meeting to order forty minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/61

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/62

EVIDENCE: STATE DEPARTMENT FOR HIGHER EDUCATION VOTE 1065

Dr. Beatrice Inyangala, the Principal Secretary /Accounting Officer for the State Department for Higher Education appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee pended the following queries;

- i. 392. Inaccuracies in the Financial Statements
- ii. 393. Defects and Delays in Delivery of Equipment to Various Universities
- iii. 396. Unsupported Repair of Wangari Mathai Institute of Peace and Environment Studies
- iv. 401. Unresolved Prior Year's Audit Issues
- v. 402. Misuse of Project Motor Vehicles.
- vi. 403. Delayed Construction Works

The Committee marked the following query as resolved;

395. Irregular Payment for Consultancy Services

Outstanding Queries

389. Non-Submission of Financial Statements for Audit – Open University of Kenya

The statement of receipts and payments reflected an amount of Kshs. 153,739,147 transferred to the Open University of Kenya. However, the University had not prepared or submitted financial statements.

The Accounting Officer explained that the University initially operated as a program under the State Department and became independent after receiving its charter on 19th July 2023, with staff appointments following thereafter.

The Committee directed the Accounting Officer to provide documentation and evidence of expenditure related to the formulation of the University within two (2) weeks.

390. Non-Compliance with Section 53 of the Universities Act, 2012

The State Department had been directly financing all universities.

The Accounting Officer submitted that following the enactment of the Universities Act, 2012, the operationalization of the Universities Fund took time, causing delays in the transfer of funds.

The Committee noted that the State Department was in breach of Section 53(1) and (2) of the Universities Act, 2012, which establishes the Universities Fund to finance universities.

391. Lack of an ICT Steering Committee

the State Department did not have an IT Steering Committee in place.

The Accounting Officer submitted that the State Department had a Digitalization Committee constituted on 4th July 2023.

394. Excess Payments on Bank Guarantee

Management transferred funds to the National Treasury for onward transfer to the African Development Bank. However, there was no acknowledgement from the African Development Bank confirming receipt of the funds. Furthermore, there was no supporting documentation for the recovery of bank guarantees amounting to Kshs. 22,900,000.

The Committee directed the Accounting Officer to provide evidence of the transfer of funds to the National Treasury and copies of the bank guarantees within two (2) weeks.

397. Unsupported Tracer Study on Destination of Engineering Graduates

The State Department entered into a contract with the University of Nairobi to conduct a tracer study on the destination of engineering graduates from Kenyan universities. However, there was no certificate confirming the quality of service as part of the contract closure process, nor was there an extension letter for the contract.

Management stated that the COVID-19 lockdown affected movement for the tracer study.

The Committee directed the Accounting Officer to provide a certificate confirming the quality of service and evidence of the contract extension.

400. Unreconciled and Unsupported Expenditure on Fuel and Lubricants

Management had not implemented effective measures to control fuel withdrawals by its drivers, as there was no evidence of work tickets signed by transport officers.

The Committee directed the Accounting Officer to submit work tickets and the fuel register within two (2) weeks.

404. Failure to Provide Project Schedule of Works

Management acknowledged that there were no schedules of works for the contracted period, as they had yet to be submitted by the contractors.

The Committee directed the Accounting Officer to provide evidence that management had requested the schedules of works.

405. Lack of Internal Audit Functions

Management had an internal audit function that failed to review the project during the year.

The Committee noted that the State Department was in breach of Section 73(1) of the Public Finance Management Act, 2012, which requires all government entities to make appropriate arrangements for an internal audit function.

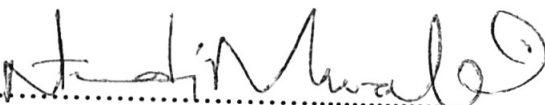
407. Unsupported Domestic Travel Subsistence

A review of supporting documentation related to domestic travel expenditure revealed that evidence of the circulation of notices for NSC meetings by the NSC Chair to NSC members for 19th June 2023 was not provided for audit. Additionally, no original work tickets were provided to confirm the journeys made.

The Committee directed the Accounting Officer to provide work tickets and a list of officers who attended the National Steering Committee (NSC) meetings.

MIN.NO.NA/DAAOSC/PAC/2025/63 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.50 p.m. The next meeting will be held on Wednesday, 26th March 2025 at 10.00 a.m.

Signed.....

Date

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 235TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 25TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

- | | | |
|--|---|-------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | – | Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | – | Vice-Chairperson |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | | |
| 4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP | | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | | |
| 6. The Hon. Emathe Joseph Namuar, MP | | |
| 7. The Hon. Kitany Marianne Jebet, MP | | |
| 8. The Hon. Mohamed Aden Adow, MP | | |
| 9. The Hon. Nabwera Daraja Nabii, MP | | |
| 10. The Hon. Ruku Geoffrey Kariuki Kiringa, MP | | |
| 11. The Hon. Victor Kipng'etich Koech, MP | | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Yakub Adow Kuno, MP
- 5.

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|----------------------|
| 1. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 2. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 3. Mr. Jacknorine Ayuya Bulemi | – | Clerk Assistant III |
| 4. Ms. Lydia Shalom | – | Research Officer III |
| 5. Ms. Yvonne Kendi | – | Hansard Officer III |
| 6. Mr. Mark Mbuthia | – | Audio Officer III |
| 7. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-----------------------|
| 1. Mr. Jastus Okumu | – | Director Audit |
| 2. Mr. paul Kagwanja | – | deputy Director Audit |
| 3. Ms. Hilda Odanga | – | principal Auditor |
| 4. Mr. Ezekiel Omore | – | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

STATE DEPARTMENT FOR HIGHER EDUCATION AND RESEARCH

- | | | |
|---------------------------|---|---------------------|
| 1. Ms. Beatrice Inyangala | – | Principal Secretary |
|---------------------------|---|---------------------|

2. Ms. Magarate W. Kariuki	–	Senior Deputy Accountant General
3. Dr. Edwin Wanyoyi	–	Ag. Ceo University Fund
4. Mr. Main Chira	–	Senior Chief Finance Officer
5. Prof. Aggrey Thuo Odinga University	–	Deputy Vice Chancellor, Jaramogi Oginga
6. Prof. Denis Anduka	–	Director Jaramogi Oginga Odinga University
7. CPA Leonard Ojabe	–	Chief Finance Officer
8. Mr. George M. Marete	–	Head of Supply Chain Management

MIN.NO. NA/DAAOSC/PAC/2025/56 PRELIMINARIES

The Chairperson called the meeting to order at 10.23 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/57 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/58 EVIDENCE: STATE DEPARTMENT FOR HIGHER EDUCATION AND RESEARCH : 1065

Ms. Beatrice Inyangala, the Principal Secretary/Accounting Officer for the State Department for Higher Education and Research , appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

- 1. 379.1 Unconfirmed Transfers to Other Government Units**
- 2. 383. Budgetary Control and Performance**
- 3. 385. Unbalanced Budget**
- 4. 387. Staff Over-Establishment**

379.2 Discrepancies between Expected and Actual Capitation Funding

The Committee directed the Accounting Officer to resubmit their response to the audit query with proper documentation in the next sitting

380. Unconfirmed Fuel Expenditure

The fuel supply statement from the supplier did not indicate the motor vehicle registration numbers for the fuel drawn because the department was using General Cards to fuel vehicles. Consequently, fuel usage can be verified and traced down to individual motor vehicle work tickets.

Upon review of the transport management system in place, the management resolved to procure specific card for each vehicle in the fleet. This has since then facilitated the fuel drawdowns to individual copies of motor vehicles work tickets.

The Committee directed the Accounting Officer to submit an updated fuel register within one week to the Committee.

381. Irregularities in Grants Transfers to Private Universities

The discrepancy between the expenditure of Ksh.412,729,628 allocated to 9,489 students, as reported by the Office of the Auditor General (OAG), and the expenditure reported by the Universities Fund (UF) for students exceeding the duration of academic programs. The OAG findings indicate that Ksh.412,729,628 was allocated to 9,489 students who exceeded the duration of their academic programs. However, the UF analysis shows that only 5,154 students exceeded their study level, and the corresponding expenditure amounted to Ksh.183,800,910.02. The variance between the OAG findings and UF analysis is significant, with a difference of 4,335 students and Ksh. 228,928,718.10 in expenditure. Various factors contribute to students exceeding the duration of their academic programs, including financial constraints leading to delayed completion, University strikes and closures disrupting academic calendars, Deferments or leaves of absence taken by students, The impact of the COVID-19 pandemic, which may have caused interruptions in coursework, exam schedules, and academic terms.

The Committee requested the office of the OAG to furnish the Committee with the special audit they carried out on university funding (capitation)

382. Irregularities in Compensation of Employee Costs

Management wishes to clarify that eight officers were paid responsibility allowance as follows:

Secretarial personnel, cleaning /support and drivers who are deployed in offices of the Cabinet Secretary and Principal Secretary and Chief Administrative Secretary. These payments were made in line with circular Ref. MSPS.2/1A VOL.XXXV(11) dated 14th April 2009 as read with MSPS.2a/1 VOL.35(118) of 13th November 2008

Legal Officers who are paid in line with Circular Ref. SRC/TS/9(37) dated 21st November 2022(rows 2 & 3 column 9).

The Committee directed the Accounting Officer to resubmit their response to the audit query with proper documentation in the next sitting

384. Unresolved Prior Year Audit Matters

The error in the statement of comparison of the budget had been corrected.

The Committee noted the query and awaits the recommendation of the report of the Committee that was tabled on the floor of the house for the financial year 2021/2022

386. Use of Personal Email Addresses in Official Communication

The officers under the state department have been issued with official email and the ICT unit has initiated a personalized initiative through assigning an officer to assist the officers who have challenges in accessing their accounts or need passwords reset.

The Committee directed the Accounting Officer to provide the list of employees and their emails address.

388. Failure to Prepare and Submit Separate Board Financial Statements for Audit

During FY 2022/2023, the Biosafety Appeals Board was operated under the State Department as a program and not a separate entity since it was not fully functional due to lack of a Board of Management. As such, the expenditure was incurred at the State Department Headquarters. The expenditure was accounted for together with the Main State Department's accounts. At the beginning of the FY 2023/2024 the Board was transferred to the Ministry of Agriculture vide Executive order No. 1 of January 2023 which was aligning transferred functions with its management related institutions of National Biosafety Authority and the Biosafety Appeals Board.

The Committee noted the Accounting officer breached Section 81(4)(a) of the Public Finance Management Act.

MIN.NO.NA/DAAOSC/PAC/2025/59 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.08 p.m. The next meeting will be at 2.30 p.m.

Signed 

Date 15/04/2023

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 234TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY, 24TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE TOWER,
AT 2.30 P.M.**

PRESENT

- | | |
|---|-----------------------------|
| 1. The Hon. Nicholas Tindi S. Mwale, MP | – Chairperson |
| 2. The Hon. Amina Udgoon Siyad, MP | – Vice Chairperson (Online) |
| 3. The Hon. Lesuuda Josephine Naisula, OGW, MP | (Online) |
| 4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | |
| 5. The Hon. (Dr.) Edwin Mugo Gichuki, MP | |
| 6. The Hon. Emathe Joseph Namuar, MP | (Online) |
| 7. The Hon. Gabriel Gathuka Kagombe, MP | (Online) |
| 8. The Hon. Nabwera Daraja Nabii, MP | |
| 9. The Hon. Ruku Geoffrey Kariuki Kiringa, MP | |
| 10. The Hon. Victor Kipng'etich Koech, MP | |

ABSENT WITH APOLOGY

1. The Hon. Junet Sheikh Nuh, EGH, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Kitany Marianne Jebet, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | |
|------------------------------|------------------------|
| 1. Ms. Lilian Mwikali Mutiso | – Clerk Assistant III |
| 2. Mr. Mohamed Jelle Abdi | – Clerk Assistant III |
| 3. Mr. Cyrille Mutali | – Fiscal Analyst III |
| 4. Ms. Lydia Shalom Migare | – Research Officer III |
| 5. Ms. Yvonne Kendi | – Hansard Officer III |
| 6. Mr. Mark Mbuthia | – Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | |
|------------------------|--|
| 1. Ms. Damaris Wambari | – Deputy Director of Audit |
| 2. Ms. Faith Momanyi | – Senior Auditor |
| 3. Ms. Teresiah Kiiga | – Senior Auditor |
| 4. Mr. Paul Kagwanja | – Deputy Director, Parliamentary Liaison |
| 5. Mr. Ezekiel Omoro | – Audit Associate |

NATIONAL TREASURY

- | | |
|--------------------------|---------------------|
| Rev. CPA Kimathi Kwiriga | – Senior Accountant |
|--------------------------|---------------------|

STATE DEPARTMENT FOR LABOUR

- | | |
|------------------------------|------------------------------|
| 1. Mr. Shadrack Mwadime, MBS | – Principal Secretary |
| 2. Ms. Milly Eve Akoth | – Head of Accounting Officer |

3. Mr. Stephen Muthuma	–	Chief Finance Officer
4. Mr. Mike Kiwoko	–	SDS
5. Mr. H.M Shambi	–	Senior Accountant
6. Dr. Musa Nyandusi	–	Secretary, OSH
7. Mr. Peter Kariuki	–	Senior Principal Finance Officer
8. Ms. Everlyne Siriya	–	Project Accountant
9. Mr. Joseph Kinuthia	–	NITA – NYOTA
10. Mr. Joseph Njue	–	Ag. Director, Labour Migration

MIN.NO. NA/DAAOSC/PAC/2025/52

PRELIMINARIES

The Chairperson called the meeting to order twenty minutes to three o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/53

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/54

EVIDENCE: STATE DEPARTMENT FOR LABOUR VOTE 1184

Mr. Shadrack Mwadime, MBS the Principal Secretary /Accounting Officer for the State Department for Labour appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee pended the following queries;

- i. 1697. Unresolved Prior Year Matters
- ii. 1698. Stalled Construction of the National Employment Promotion Centre
- iii. 1699. Stalled Construction of the Research Institute Office Complex for the Directorate of Occupational Safety and Health Sciences
- iv. 1700. Long Outstanding Imprests and Advances
- v. 1701. Lack of a Functional Audit Committee
- vi. 1702. Incomplete Fixed Assets Register
- vii. 1712. Unresolved Prior Year Audit Matters

Outstanding Queries

1696. Pending Bills

The financial statements reflected pending accounts payable of Kshs. 95,705,717 and other pending payables amounting to Kshs. 57,013,392, bringing the total to Kshs. 152,719,109.

The Accounting Officer submitted that the state department was unable to settle the claims due to budget cuts.

The Committee directed the Accounting Officer to provide an ageing analysis of all pending bills to the Committee within two weeks.

1704. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflected an underfunding of 43% and an under-expenditure of 37% of the budget.

The Accounting Officer submitted that, during the year under review, some activities were not implemented due to delays in obtaining a 'no objection' for procurement-related activities, which was granted close to the end of the financial year.

1705. Unresolved Prior Year's Audit Issues

The Committee directed the Office of the Auditor-General to review unresolved prior-year audit issues and report back on their findings.

1710. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflected an underfunding of 24% and an under-expenditure of 64% of the budget.

The Accounting Officer submitted that, during the year under review, the low absorption and underfunding were due to a lower-than-expected turnout of beneficiary youths for the April 2023 assessment series compared to the initial estimates.

1711. Non-Payment of Pending Bills

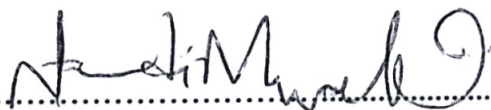
The financial statements reflected a pending bills balance of Kshs. 9,526,965.

The Accounting Officer submitted that the stipend balance was not settled within the intended period due to Cooperative Bank system challenges but was paid after reconciliation.

The Committee directed the Accounting Officer to provide the bank statement as evidence of stipend payments.

MIN.NO.NA/DAAOSC/PAC/2025/55 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.50 p.m. The next meeting will be held on Tuesday, 25th March 2025 at 10.00 a.m.

Signed.....

Date ...15/04/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Chairperson**

**MINUTES OF THE 233RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 13TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 11.30 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP - **Chairperson**
2. The Hon. Amina Udgoon Siyad, MP - **Vice-chairperson**
3. The Hon. Junet Sheikh Nuh, EGH, MP
4. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Emathe Joseph Namuar, MP
7. The Hon. Mohamed Aden Adow, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
10. The Hon. Victor Kipng'etich Koech, MP
11. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Lesuuda Josephine Naisula, OGW, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Kitany Marianne Jebet, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke Imbo - Senior Clerk Assistant
2. Mr. Mohamed Jelle - Clerk Assistant III
3. Ms. Lilian Mwikali Mutiso - Clerk Assistant III
4. CPA. Cyrill Mutali - Fiscal Analyst III
5. Ms. Lydia Shallom - Research officer
6. Mr. Mark Mbuthia - Audio Officer III

MIN.NO. NA/DAAOSC/PAC/2025/48 PRELIMINARIES

The Chairperson called the meeting to order at 11.45 am followed by a prayer and introductions by all present.

**MIN.NO.NA/DAAOSC/PAC/2025/49 CONFIRMATION OF MINUTES OF
PREVIOUS SITTINGS**

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/50

ADOPTION OF REPORT OF FY 2021/22

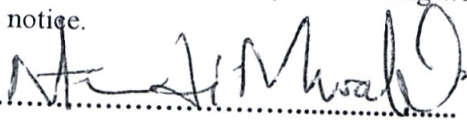
The report of the Committee on its examination of the Auditor General's report for National Government, financial year 2021/22 was unanimously adopted on the proposal of Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and secondment of Hon. (Dr.) Edwin Mugo Gichuki, MP.

MIN.NO.NA/DAAOSC/PAC/2025/51

ADJOURNMENT

There being no other business, the meeting was adjourned at 11.55 a.m. The next meeting will be held on notice.

Signed.....



Date 18/09/2025

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

**MINUTES OF THE 232ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 12TH MARCH 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP
2. The Hon. Junet Sheikh Nuh, EGH, MP
3. The Hon. Lesuuda Josephine Naisula, OGW, MP
4. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
5. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
6. The Hon. (Dr.) Edwin Mugo Gichuki, MP
7. The Hon. Amina Udgoon Siyad, MP
8. The Hon. Emathe Joseph Namuar, MP
9. The Hon. Gabriel Gathuka Kagombe, MP
10. The Hon. Kitany Marianne Jebet, MP
11. The Hon. Mohamed Aden Adow, MP
12. The Hon. Nabwera Daraja Nabii, MP
13. The Hon. Ruku Geoffrey Kariuki Kiringa, MP
14. The Hon. Victor Kipng'etich Koech, MP
15. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|--|
| 1. Ms. Florence Abonyo, OGW | – | Director Audit, Appropriation and General-
Purpose Committees (Presiding Officer) |
| 2. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 3. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 4. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 5. Mr. Cyrill Mutali | – | Fiscal Analyst III |
| 6. Ms. Lydia Shallom | – | Research Officer |
| 7. Ms. Yvonne Kendi | – | Hansard Officer III |
| 8. Mr. Mark Mbuthia | – | Audio Officer III |
| 9. Mr. Hillary Mageka | – | Media Relations |

MIN.NO. NA/DAAOSC/PAC/2025/43

PRELIMINARIES

Ms. Florence Abonyo, OGW, The Director for Audit, Appropriation and General Purpose Committees (The presiding officer) called the meeting to order at 10.22 a.m. and said a word of prayer, followed by introductions by all present. She welcomed the members and took them through the process of the substantive agenda, which was the election of the chairperson and the vice-chairperson, pursuant to the Standing Order 178(1) and 179

MIN.NO.NA/DAAOSC/PAC/2025/44

**CONFIRMATION OF MINUTES OF
PREVIOUS SITTINGS**

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/45 **ELECTION OF THE CHAIRPERSON AND VICE CHAIR PERSON**

The Director for Audit, Appropriation and General Purpose Committees took members through the voting process as provided for by the Standing Orders (SO) 178 and 179.

The following Candidates submitted their Nomination papers to the Clerk by 5 pm, Tuesday, 11th March 2025, pursuant to Standing Orders 179 (3)

Position of Chairperson

- i. Hon. Nicholas S. Tindi Mwale, MP
- ii. Hon. (Dr.) Paul Otiende Amollo, SC, EGH, MP

Position of Vice-chairperson

- i. Hon. Amina Udgoon Siyad Kuno, MP
- ii. Hon. (Dr.) Wilberforce Ojiambo Oundo, MP

Members being served with ballot Papers preceded with voting and the following results were obtained:

Chairpersons Nominee

- | | | |
|---|---|---|
| i. Hon. Nicholas S. Tindi Mwale, MP | – | 9 |
| ii. Hon. (Dr.) Paul Otiende Amollo, SC, EGH, MP | – | 6 |

Vice Chairpersons Nominee

- | | | |
|--|---|----|
| iii. Hon. Amina Udgoon Siyad Kuno, MP | – | 11 |
| iv. Hon. (Dr.) Wilberforce Ojiambo Oundo, MP | – | 4 |

Having counted the votes for each candidate and announced the results thereof, the Director for Audit, Appropriation and General Purpose Committees declared **The Hon Nicholas S. Tindi Mwale, MP** and **The Hon. Amina Udgoon Siyad Kuno, MP** as Chairperson and Vice Chairperson respectively.

MIN.NO.NA/DAAOSC/PAC/2025/46 **REMARKS BY THE CHAIRPSON AND VICE CHAIRPERSON**

The Chairperson expressed his gratitude to the Members for showing confidence in him. He assured the Committee that he will utilize his past experience as the vice Chairperson of the committee.

He implored on Members to exhibit team spirit, impartiality and non-partisanship in execution of the Committee's mandate to achieve service to the public and members of parliament by making sure that Public Accounts committee's overall responsibility of examining accounts of national government (Ministries, State Departments and Independent Offices), based on their audited reports and accounts.

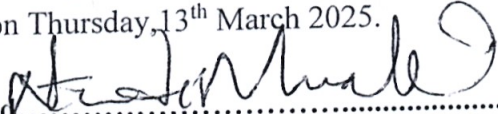
The Vice-Chairperson, on her part, also expressed her gratitude to the Members for having Confidence in her. She expressed optimism that with teamwork, the Committee would achieve its objectives.

MIN.NO.NA/DAAOSC/PAC/2025/47

ADJOURNMENT

There being no other business, the meeting was adjourned at 11.22 a.m. The next meeting will be held on Thursday, 13th March 2025.

Signed.....



Date ..13/04/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Chairperson

1718. Long Outstanding Pending Accounts Payables

The Accounting Officer submitted that the pending bills were settled in the subsequent year.

1719. Unresolved Prior Year Matters

The matter was pending the Committee's report.

1722. Incomplete Fixed Assets Register

The State Department had thirty-six (36) parcels of land spread across the country, which had not been included in the financial statements.

The Accounting Officer explained that there were no funds available to facilitate the acquisition of title deeds for the said parcels of land.

The Committee directed the Accounting Officer to provide the budget required for the acquisition of the title deeds.

1723. Encroachment of Land for Children Institutions

1723.1 Getathuru National Reception, Assessment and Classification Centre

The center was allocated to a Chinese construction company for the Redhill-Waiyaki Way Bypass project. The company had built a permanent perimeter wall and used the land as a residence and machinery yard without a formal lease agreement.

The Accounting Officer submitted that the State Department sought legal advice from the Attorney General and Ministry of Lands, with discussions on either securing rent payments or negotiating a new lease.

1723.2 Wamumu Rehabilitation School

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response.


1723.3 Nairobi Remand Home

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response.

MIN.NO.NA/DAAOSC/PAC/2025/42 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.15 p.m.

Signed.....

Date ..15/04/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson**

**MINUTES OF THE 231ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 11TH FEBRUARY 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson (Online)
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP (Chairing)
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP (Online)
4. The Hon. Samuel Kinuthia Gachobe, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Gabriel Gathuka Kagombe, MP (Online)
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwengi Mutuse, OGW, MP
2. The Hon. Mohamed Aden Adow, MP
3. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Mohamed Jelle Abdi – Clerk Assistant III
4. Mr. Lenny Muchangi – Legal Counsel II
5. Mr. Cyrille Mutali – Fiscal Analyst III
6. Ms. Yvonne Kendi – Hansard Officer III
7. Mr. Hillary Mageka – Media Relations Officer

OFFICE OF THE AUDITOR-GENERAL

1. Ms. Damaris Wambari – Deputy Director of Audit
2. Mr. James Murithi – Auditor
3. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
4. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

STATE DEPARTMENT FOR SOCIAL PROTECTION

1. Mr. Joseph Motari, CBS – Principal Secretary
2. Mr. Benard Sabwami – Head of Accounting Officer
3. Mr. Batista Nyanjara – Senior Chief Finance Officer
4. Mr. Moses Kamau – DSA
5. Mr. Nicholas Kitua – DP
6. Mr. David Isika – SDDSCMO

- 7. Mr. Pius Ondochi – Officer
- 8. Mr. Benard Orina – DHRM & D

MIN.NO. NA/DAAOSC/PAC/2025/39 PRELIMINARIES

The Chairperson called the meeting to order twenty minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/40 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/41 EVIDENCE: STATE DEPARTMENT FOR SOCIAL PROTECTION VOTE 1185

Mr. Joseph Motari, CBS the Principal Secretary /Accounting Officer for the State Department for Social Protection appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee marked the following queries as resolved;

- i. 1720. Failure to Remove Undeserving Program Beneficiaries from Payroll
- ii. 1721. Earnings Below the Statutory Minimum

Outstanding Queries

1716. Unaccounted for Balances in Holding Accounts

Management did not provide an explanation for the failure to include bank balances in six (6) holding accounts of service providers totalling Kshs.1,465,059,078.

The Accounting Officer submitted that there was an issue with the department's money transfer system, where funds were commingling.

The Committee directed the Accounting Officer to demonstrate the measures taken to improve the system.

1717. Unsupported Third-Party Deposits and Retention

The management did not provide detailed schedule and ledger for the deposits and retentions for review.

The Accounting Officer explained that there was no available analysis to support the third-party retention, hence the amount of Kshs.280,579,697.05, was transferred back to the Exchequer.

**MINUTES OF THE 230TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON SATURDAY, 8TH NOVEMBER 2025, AT HILTON GARDEN INN, MACHAKOS
COUNTY, AT 2.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. Eckomas Mwengi Mutuse, OGW, MP
3. The Hon. Amina Udgoon Siyad, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle Abdi – Clerk Assistant III
5. Mr. Lenny Muchangi – Legal Counsel II
6. Mr. Cyrille Mutali – Fiscal Analyst III
7. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director Audit
2. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2025/35 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/36

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/37

CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2021/2022

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2021/2022, with regard to the accounts of the State Departments for Energy.

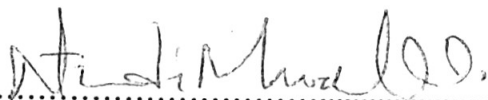
Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2025/38


ADJOURNMENT

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on Saturday 10th February 2025 in the same venue.

Signed.....



Date



The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 229TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON SATURDAY, 8TH ~~NOVEMBER~~ ^{FEBRUARY} 2025, AT HILTON GARDEN INN, MACHAKOS
COUNTY, AT 9.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. Eckomas Mwengi Mutuse, OGW, MP
3. The Hon. Amina Udgoon Siyad, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle Abdi – Clerk Assistant III
5. Mr. Lenny Muchangi – Legal Counsel II
6. Mr. Cyrille Mutali – Fiscal Analyst III
7. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director Audit
2. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2025/31 PRELIMINARIES

The Chairperson called the meeting to order at twenty-five minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/32

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/33

CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2021/2022

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2021/2022, with regard to the accounts of The National Treasury.

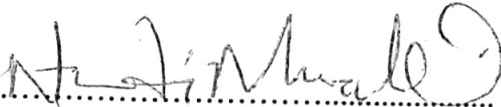
Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2025/34

ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....



Date

13/11/2025.....

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 228TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON FRIDAY, 7TH NOVEMBER 2024⁵ AT HILTON GARDEN INN, MACHAKOS
COUNTY, AT 2.00 A.M. FEBRUARY**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. Eckomas Mwengi Mutuse, OGW, MP
3. The Hon. Amina Udgoon Siyad, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Mohamed Jelle Abdi – Clerk Assistant III
5. Mr. Lenny Muchangi – Legal Counsel II
6. Mr. Cyrille Mutali – Fiscal Analyst III
7. Mr. Mark Mbuthia – Audio Officer III

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Paul Kagwanja – Deputy Director Audit
2. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

MIN.NO. NA/DAAOSC/PAC/2025/27 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/28

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/29

CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2021/2022

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2021/2022, with regard to the accounts of the state Department of Water and Sanitation

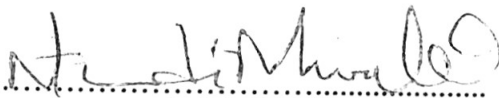
Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2025/30

ADJOURNMENT

There being no other business, the meeting was adjourned at 5.00 p.m. The next meeting will be held on Saturday 8th February 2025 in the same venue.

Signed.....



Date

13/01/2025

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 227TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON FRIDAY, 7TH NOVEMBER 2025 AT HILTON GARDEN INN, MACHAKOS
COUNTY, AT 9.00 A.M.** FEBRUARY

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. Eckomas Mwangi Mutuse, OGW, MP
3. The Hon. Amina Udgoon Siyad, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|------------------------------|---|-----------------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant/Lead Clerk |
| 2. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 3. Mr. Jacknorine A. Buleemi | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 5. Mr. Lenny Muchangi | – | Legal Counsel II |
| 6. Mr. Cyrille Mutali | – | Fiscal Analyst III |
| 7. Mr. Mark Mbuthia | – | Audio Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|-----------------------|
| 1. Mr. Paul Kagwanja | – | Deputy Director Audit |
| 2. Mr. Ezekiel Omoro | – | Audit Associate |

NATIONAL TREASURY

- | | | |
|--------------------------|---|-------------------|
| Rev. CPA Kimathi Kwiriga | – | Senior Accountant |
|--------------------------|---|-------------------|

MIN.NO. NA/DAAOSC/PAC/2025/23

PRELIMINARIES

The Chairperson called the meeting to order at twenty-five minutes past nine o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/24

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of the minutes of previous meetings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/25

CONSIDERATION OF THE REPORT ON THE EXAMINATION OF THE REPORT OF THE AUDITOR-GENERAL FOR THE YEAR 2021/2022

Members deliberated on the Committee's draft report on the examination of the Auditor-General's report on the financial statements for the year 2021/2022, with regard to the accounts of the state Department of Water and Sanitation

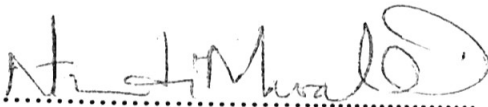
Observations and recommendations are contained in the report.

MIN.NO.NA/DAAOSC/PAC/2025/26

ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held at 2.00 pm in the same venue.

Signed.....



Date

15/01/2022

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 226TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 6TH FEBRUARY 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 2 .00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwengi Mutuse, OGW, MP
2. The Hon. Amina Udgoon Siyad, MP
3. The Hon. Gabriel Gathuka Kagombe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP
6. The Hon. Samuel Kinuthia Gachobe, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|---------------------|
| 1. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 2. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 3. Mr. Jacknorine Ayuya Bulemi | – | Clerk Assistant III |
| 4. Mr. Cyrill Mutali | – | Fiscal Analyst III |
| 5. Ms. Yvonne Kendi | – | Hansard Officer III |
| 6. Mr. Mark Mbuthia | – | Audio Officer III |
| 7. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-----------------------|---|-----------------------|
| 1. Mr. Sammy M. Ngati | – | Director Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director Audit |
| 3. Mr. Paul C. Lagat | – | Principal Audit |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

MINISTRY OF ROADS

- | | | |
|-----------------------|---|---------------------|
| 1. Eng. Joseph Mbugua | – | Principal Secretary |
| 2. Eng. S. Kinoti | – | Director General |

3. Eng. Philemon K. Kamande	—	Director General
4. Eng. Kennedy O. Nyakundi	—	Deputy Director of Development
5. Mr. Philip Wachira	—	Senior Chief Finance Officer
6. Mr. Reuben Mayienda	—	Director of Corporate Services
7. Mr. Patrick Mutisya	—	Director of Corporate Services
8. Mr. Haron Koros	—	Accountant

STATE DEPARTMENT FOR MICRO SMALL MEDIUM ENTERPRISES

1. Ms. Susan Auma Mangeni	—	Principal Secretary
2. Mr. Stephen Gakanga	—	Senior Director Accounting General
3. Mr. Joseph Mawa	—	Senior Chief Finance Officer
4. Ms. Elizabeth Mkuku	—	Acting Chief Executive Officer
5. Hellen Chepkemoi	—	Parliamentary Liaison Officer

MIN.NO. NA/DAAOSC/PAC/2025/18 PRELIMINARIES

The Chairperson called the meeting to order at 2.20 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/19 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/20 EVIDENCE: STATE DEPARTMENT FOR ROADS VOTE: 1091

Eng. Joseph Mbugua, the Principal Secretary/Accounting Officer for the State Department of Roads, appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 651. Failure to Settle Pending Accounts Payables
2. 902. Pending Bills
3. 903. Budgetary Control and Performance
4. 904. Delayed Commencement of Works
5. 908. Pending Bills
6. 909. Budgetary Control and Performance
7. 910. Delay in Commencement of Works

905. Irregular Clause on Financing Agreement and Non-Compliance with the Public Procurement and Asset Disposal Act, 2015

There was an error in the interpretation of the PPDA Act 2015 as regards the procurement of donor projects.

The Financing agreement is a form of bilateral agreement made between the Kenyan Government and other foreign countries and or agencies and contains mutually agreed terms, conditions and obligations for each of the parties with regard to the project to be financed. The agreement was approved by the Cabinet Secretary, The National Treasury in accordance with Section 58 of the Public Finance Management Act 2012 based on the legal opinion of the Attorney General as prescribed in regulation 203 of the Public Finance Management Regulations 2015.

911. Irregular Clause on Financing Agreement and Non-Compliance with the Public Procurement and Asset Disposal Act, 2015

There was an error in the interpretation of the PPDA Act 2015 as regards the procurement of donor projects.

The Financing agreement is a form of bilateral agreement made between the Kenyan Government and other foreign countries and or agencies and it contained mutually agreed terms, conditions and obligations for each of the parties with regard to the project to be financed. The agreement was approved by the Cabinet Secretary, The National Treasury in accordance with Section 58 of the Public Finance Management Act 2012 based on the legal opinion of the Attorney General as prescribed in regulation 203 of the Public Finance Management Regulations 2015.

The Committee directed the State Department to provide the legal opinion from the Attorney General.

MIN.NO.NA/DAAOSC/PAC/2025/21

**EVIDENCE: STATE DEPARTMENT FOR MICRO
SMALL MEDIUM ENTERPRISES
DEVELOPMENT VOTE: 1176**

Ms. Susan Auma Mangeni, the Principal Secretary/Accounting Officer for the State Department of Micro Small Medium Enterprise Development, appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023.

1682. Cash and Cash Equivalents Balance

The Auditor General's observation was correct as we inadvertently submitted wrong financial statements in December 2023 which portrayed the State Department to have existed for twelve months instead of 9 months as per the executive order 2023 that established the department. Further, the financial statements portrayed the wrong financial position for the State Department.

The Committee observed the accounting officer was in breach of Section 68 of the PFM Act of 2012

1683. Budgetary Control and Performance

The Statement of comparison of budget and actual amounts expenditure summary as contained in the financial report and statement for the period ended 30th June ,2023 included an amount of Kshs.46,904,131 being over collection of AIA by SAGAs. This over-collection was treated as part of the transfers to SAGAS giving an impression of over-expenditure.

The Committee observed the Accounting Officer was in breach of Regulation 44(2) of the Public Finance Management (National Government) Regulations, 2015

1684. Irregular Advance Payment for Fuel, Oils and Lubricants

The State Department concurred with the auditor's observation that fuel was paid in advance.

The Committee observed that the Accounting officer was in breach of Section 146 of the Public Procurement and Asset Disposal Act, 2015.

1687. Budgetary Control and Performance

The State Department confirmed that Ksh 470,439,000 was part of the approved budget for the FY 2022/2023 which was never received by the end of the financial year ended 30th June 2023.

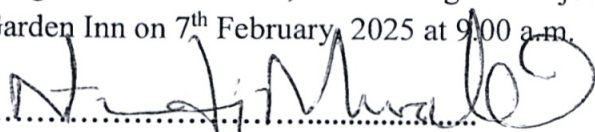
This was as a result of delays in exchequer release from the National Treasury. The delay was occasioned by the transfer of the Micro and Small Enterprises Authority (MSEA) from the state Department for Trade to the State Department for Micro Small & Medium Enterprises (MSMEs) Development where it is currently domiciled but the KYEOP budget for the FY 2022/2023 was retained at the State Department for Trade during that financial year.

The Committee Directed the Accounting Officer to resubmit the response and provide necessary attachments.

MIN.NO.NA/DAAOSC/PAC/2025/22 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.41 p.m. The next meeting will be at Hilton Garden Inn on 7th February, 2025 at 9.00 a.m.

Signed.....



Date 15/04/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Vice Chairperson

**MINUTES OF THE 225TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 6TH FEBRUARY 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Samuel Kinuthia Gachobe, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwangi Mutuse, OGW, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Yakub Adow Kuno, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
2. Mr. Jacknorine A. Buleemi – Clerk Assistant III
3. Mr. Mohamed Jelle Abdi – Clerk Assistant III
4. Mr. Lenny Muchangi – Legal Counsel II
5. Mr. Cyrille Mutali – Fiscal Analyst III
6. Ms. Yvonne Kendi – Hansard Officer III
7. Mr. Hillary Mageka – Media Relations Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. James Njeru – Deputy Director of Audit
2. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
3. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

STATE DEPARTMENT FOR ROADS

1. Eng. Joseph Mbugua, CBS – Principal Secretary
2. Mr. Philip Wachira – Ag. Head of Accounting Officer
3. Eng. S. Kinoti – Director General
4. Eng. Philemona kandie – Director General
5. Mr. Reuben Mayienda – Director Corporate Services - KURA
6. Eng. Enock K. Ariga – D(RAM)- KERRA
7. Eng. Dr. Onesmus Kemoi – DURD

- | | | |
|------------------------|---|----------------------|
| 8. Mr. Patrick Mutisya | – | DCS- KERRA |
| 9. Mr. William Abunga | – | Principal accountant |
| 10. Mr. Haron Konos | – | Accountant |

MIN.NO. NA/DAAOSC/PAC/2025/14 PRELIMINARIES

The Chairperson called the meeting to order twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/ 15 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/16 EVIDENCE: STATE DEPARTMENT FOR ROADS VOTE 1091

Eng. Joseph Mbugua, CBS the Principal Secretary /Accounting Officer for the State Department for Roads appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee marked the following queries as resolved;

- i. 629. Inaccuracies in the Statement of Cash Flows
- ii. 630. Unsupported Prior Year Adjustments
- iii. 631. Contingent Liability
- iv. 633. Budgetary Control and Performance
- v. 721. Budgetary Control and Performance
- vi. 722. Pending Accounts Payable
- vii. 724. Lapse of the Loan Financing Agreement Period
- viii. 746. Unsupported Cash and Cash Equivalents Balance
- ix. 747. Misstatement of Receipts from Government of Kenya
- x. 748. Overstatement of Roadworks Expenditure
- xi. 851. Delay in the Disbursement of Government Counterpart Funding
- xii. 853. Delayed Completion of the Road Project
- xiii. 854. Failure to Settle Pending Bills

Outstanding Queries

626. Irregular Expenditure

The Committee deferred the audit query due to the absence of supporting documents.

627. Non-Disclosure of Retention and Deposits Money

review of payment vouchers, bank statements and schedules provided revealed that the Authority failed to disclose retention payment made to a Contractor.

The Accounting Officer submitted that retention amounts were not included in the statement of financial assets because they had been transferred to the main retention account and were therefore not part of the fund.

628. Funding Summary

The statement of receipts and payments reflected cumulative receipts of Kshs. 2,595,325,822, while the funding summary showed Kshs. 2,595,349,588, resulting in an unexplained variance of Kshs. 23,766.

The Accounting Officer submitted that the Kshs. 23,766 variance was related to the bank balance in an NCBA bank account.

The Committee directed the Accounting Officer to provide copies of the bank statements.

632. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to demonstrate how prior year matters were resolved.

634. Lack of Itemised Budget

The Accounting Officer explained that the budget was not itemised because the budget provided by the Ministry was a one-line item; however, a work plan had been prepared to show how the funds would be applied as per the financing agreement.

The Committee directed the Accounting Officer to avail a copy to the work plan.

635. Delays in Project Implementation

635.1 Construction of Chuka - Kaanwa Road

The Accounting Officer submitted that the delay in project implementation was mainly due to the delayed remittance of the Advance Payment (Pre-financing) by the European Union (EU) and that the contractor had applied for an extension of time.

The Committee directed the Accounting Officer to provide evidence of extension of time and a status report of the project.

635.2 Delay in Construction of Kaanwa – Wakathite Road

635.3 Delay in Construction of Wakathite – Kareni Road

The Committee directed the Accounting Officer to provide evidence of extension of time and a status report of the project.

720. Inaccuracy in the Statement of Comparison of Budget and Actual Amounts

The Committee deferred the audit query due to the absence of supporting documents.

723. Unexplained Over Financing of the Project

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response explaining Over Financing of the Project.

745. Unsupported Transfers to other Government Entities

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response.

749. Unreconciled Accounts Payable - Contractors' Retention

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response.

750. Unresolved Prior Year Audit Matters

The Committee directed the Accounting Officer to demonstrate how prior year matters were resolved.

850. Interest on Delayed Payments

The Accounting Officer submitted that project faced challenges due to insufficient budgetary allocation on the counterpart funding leading to accumulation of pending bills.

The Committee directed the Accounting officer to provide evidence of exchequer request.

852. Unresolved Prior Year Matters

The Committee directed the Accounting Officer to demonstrate how prior year matters were resolved

855. Lack of Itemised Budget

The Accounting Officer explained that the budget was not itemized because the Ministry had provided it as a one-line item.

The Committee directed the Accounting Officer to avail a copy to the work plan.

914. Budgetary Control and Performance

The explanation provided by the Accounting officer was unsatisfactory.

The Committee directed the Accounting Officer to resubmit the response in two weeks' time.

MIN.NO.NA/DAAOSC/PAC/2025/17 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.05 p.m. The next meeting will be held on Tuesday, 11th February 2025 at 10.00 a.m.

Signed.....

Date ...15/04/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson**

**MINUTES OF THE 224TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON WEDNESDAY, 5TH FEBRUARY 2025, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Gabriel Gathuka Kagombe, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Samuel Kinuthia Gachobe, MP
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwengi Mutuse, OGW, MP
2. The Hon. Amina Udgoon Siyad, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|--------------------------------|---|-----------------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant/Lead Clerk |
| 2. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 3. Ms. Lilian Mwikali Mutiso | – | Clerk Assistant III |
| 4. Mr. Jacknorine Ayuya Bulemi | – | Clerk Assistant III |
| 5. Ms. Lydia Shalom | – | Research Officer III |
| 6. Ms. Yvonne Kendi | – | Hansard Officer III |
| 7. Mr. Mark Mbuthia | – | Audio Officer III |
| 8. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|---------------------------|---|-------------------|
| 1. Mr. Daniel M. Ndungu | – | Director Audit |
| 2. Mr. Cheboiwo K. Philip | – | Director Audit |
| 3. Mr. Morgan Mutui | – | Principal Audit |
| 4. Mr. Douglas B. Nyakeri | – | Principal Auditor |
| 5. Mr. Ezekiel Omore | – | Audit Associate |

NATIONAL TREASURY

Rev. CPA L. Kimathi Kwiriga

MINISTRY OF DEFENCE

1. Dr. Patrick Mariru	–	Principal Secretary
2. Lt. Gen John Omenda	–	Vice Commander Defense
3. Ms. Electina Wanyonyi	–	Senior Deputy Accountant General
4. Brig. Samm Kipngetch	–	Chief Officer of Finance
5. Col. Joseph Biomdo	–	Col Legal
6. Brig. Sokobe	–	Chief Officer of Infrastructure
7. Mr. Wills O. Omollo	–	Head of Supply Chain Management

ETHICS AND ANTI-CORRUPTION COMMISSION

1. Mr. Abdi A. Mohamud	–	Chief Executive Officer
2. Mr. David Oginde	–	Chairperson
3. Mr. Joel F. Mukumu	–	Director Finance
4. Mr. Edwin Mugo	–	Assistant Director of Finance
5. Ms. Fatma Abdirahman	–	Accountant I
6. Mr. Yassin Aila	–	Communication Officer

MIN.NO. NA/DAAOSC/PAC/2025/09

PRELIMINARIES

The Chairperson called the meeting to order at 10.20 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/ 10

CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/11

EVIDENCE: MINISTRY OF DEFENCE VOTE: 1041

Dr. Patrick Muiruri, the Principal Secretary/Accounting Officer for the Ministry of Defence, appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 287. Pending Bills
2. 288. Contingent Liabilities
3. 290. Commingling of Agency Funds

MIN.NO.NA/DAAOSC/PAC/2025/12

EVIDENCE: ETHICS AND ANTICORRUPTION COMMISSION – VOTE: 1271

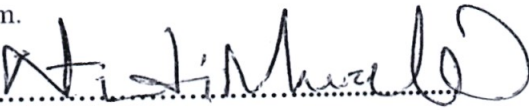
Mr. Abdi A. Mohamed, the Chief Executive Officer/Accounting Officer for the Ethics and Anti-Corruption Commission, appeared before the Committee accompanied by other officers, and submitted the following in response to audit queries for the financial year 2022/2023.

The Committee marked the following issues as resolved after Auditors confirmed that the State Department had since availed relevant documentation;

1. 1907. Poor Financial Performance
2. 1908. Trade and Other Payables

MIN.NO.NA/DAAOSC/PAC/2025/13 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.07 p.m. The next meeting will be at 2.30 p.m.

Signed 

Date 13/04/2025

The Hon. Nicholas Tindi S. Mwale, MP

Vice Chairperson

**MINUTES OF THE 223RD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY 4TH FEBRUARY, 2025 AT COMMITTEE ROOM 23, BUNGE
TOWER AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Samuel Kinuthia Gachobe, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Yakub Adow Kuno, MP
8. The Hon. Nabwera Daraja Nabii, MP
9. The Hon. Gabriel Gathuka Kagombe, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwengi Mutuse, OGW, MP
2. The Hon. Victor Kipng'etich Koech, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|-------------------------|
| 1. Ms Lilian Mwikali | – | Clerk Assistant III |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 4. Mr. Lenny Muchangi | – | Legal Counsel II |
| 5. Ms. Lydia Migare | – | Researcher III |
| 6. Mr. Henry Mageka | – | Media Relations Officer |
| 7. Ms. Yvonne Kendi | – | Hansard Officer III |
| 8. Mr. Mark Mbuthia | – | Audio Officer |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------------|---|--------------------------|
| 1. Mr. Cheboiwo K. Philip | – | Director of Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Cyrus Kuria Kimotho | – | Senior Auditor |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

1. Rev. CPA Lawrence K. Kwiriga - Principal Accountant

THE OFFICE OF DIRECTOR OF PUBLIC PROSECUTIONS

1. Mr. Renson Engonga, CBS, OGW - Director of Public Prosecutions
2. Ms Jane Chege - Chief Finance Officer
3. Mr. Aloise Kemo - Ag. Secretary Public Prosecutions
4. CPA Zuwena Zainabu - Head of Accounts
5. Mr. Brian Makhoha - Chief Internal Auditor
6. CPA Edin Adan - Principal Accountant
7. CPA Kioko Mandu - Principal Accountant
8. Mr. Atmas Shuma - Principal Supply Chain Officer
9. Mr. Abdalla Lyaga - Prosecution Counsel

MIN.NO. NA/DAAGPC/PAC/2025/005 PRELIMINARIES

The Chairperson called the meeting to order at forty-nine minutes past two, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2025/006 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

- 1) Minutes of the 220th sitting were confirmed as a true reflection of the deliberations as proposed by the Hon. (Dr.) Wilberforce Ojiambo Oundo, MP and seconded by the Hon. David Kiplangat, MP.
2) Minutes of the 221st sitting were confirmed as a true reflection of the deliberations as proposed by the Hon. (Dr.) Otiende Amollo, SC, EBS, MP and seconded by the Hon. (Dr.) Edwin Mugo Gichuki, MP.
3) Minutes of the 221st sitting were confirmed as a true reflection of the deliberations as proposed by the Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by the Hon. (Dr.) Otiende Amollo, SC, EBS, MP.

MIN.NO.NA/DAAGPC/PAC/2025/007 EVIDENCE: THE OFFICE OF DIRECTOR PUBLIC PROSECUTIONS, VOTE 1291.

Mr. Renson Engonga, CBS, OGW, the Director of Public Prosecutions/Accounting Officer for the Office of Director Public Prosecutions appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2022/2023;

1917. Discrepancies Between the Financial Statements and Trial Balance

The management noted the difference between the Integrated Financial Management Information system and the Financial Statements which has since been reconciled as shown below: -

Total expenditure	3,527,438,178	3,527,438,178	nil
Bank balances	4,906,144	4,906,144	nil
Cash balances	688,322	688,322	nil
Imprest and Advances and Districts suspense	4,659,366	4,659,366	nil
Third-Party Deposits and Retentions	4,530,927	4,530,927	nil

1918. Prior Year Adjustments

The Kshs.2,959,850 represent the outstanding imprest as of 30th June 2022. The Management has already started the process of recovering the outstanding imprests. As of 30th June 2024, the outstanding imprest has already been reduced to Kshs.2,634,668. The amount of Kshs.1, 300,208 relates to prior year district balances. The amounts have since been reconciled and paid.

1919. Pending Bills

The Management acknowledges that the office had pending account payables of kshs.115,275,255. They regret that the bills were not settled during the year under review due to inadequate funding. However, the management gave priority to these pending bills and were treated as the first charge during the financial year 2023/2024.

1920. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management had not resolved all the issues or given any explanation for the failure to implement the recommendations. Management stated that they have since acted on all the issues raised in the previous audit reports.

1921. Non-Compliance with the One-Third of Basic Salary Rule

The management acknowledges that staff were paid a net salary of less than one-third. During the COVID-19 pandemic period, the Government outlined various tax interventions to cushion the country against the economic effects of the pandemic. The interventions among others included a 100% tax relief for persons earning a gross monthly income of up to KES 24,000 and a reduction of the highest PAYE rate from 30% to 25%. It is noted that employees

borrowed loans during the tax reprieve period which ended on 30th December 2021 and their salaries became committed beyond one-third.

During the year, the office implemented the ODPP pension scheme where employees are required to contribute 7.5% of their basic salary have further resulted in some employees' salaries being committed beyond one-third of basic.

The Office has addressed all staff who have committed their salaries beyond the stipulated one-third of basic salary informing them to restructure their salary commitments. Some employees have since restructured their salary commitments and have complied with the one-third rule.

1922. Underpayment of House and Commuter Allowances

The Management has since noted the observations and the following actions have been taken to address the issue.

- i. Wrote to the State Department for Public Service requesting to map the allowances in the payroll in accordance with the recommendation of the audit report. The State Department for Public Service did not action the request for the reason the ODPP Grading Structure was different from the Civil Service.
- ii. The Office has since revised its Organizational Structure and Staffing Levels which was approved by the ODPP Advisory Board in November 2023. Also revised are the Career Guidelines. The Revised Structure provides for a Grading Structure that has merged Job Groups M & N to JG 'N', and Q & R to JG 'R'. This will enable the officers who were in job groups M & Q to draw allowances applicable to officers in job groups N & R respectively.
- iii. The changes were communicated to Staff on 11th October 2024 and copied to relevant agencies for information and action.
- iv. Further, on 13th November 2024 the Office wrote to the Principal Secretary State Department for Public Service requesting the IPPD system Administrator to update and implement the changes in the ODPP payroll. The process is underway.

1923. Inadequate Audit Committee Meetings

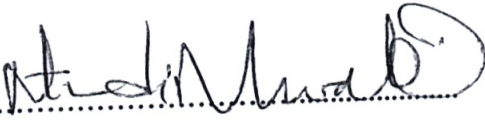
The Management agrees that the audit committee met twice during the year. The committee was unable to hold the requisite number of meetings due to a lack of quorum resulting from the departure of members representing their respective nominating institutions.

In consideration of the matter, the Office has taken the following actions;

- i. Appointed a new member representing the Law Society of Kenya.
- ii. Appointed a new member representing the Independent Policing Oversight Authority;
- iii. Made a formal request and a reminder to the National Treasury to nominate a representative.

MIN.NO.NA/DAAGPC/PAC/2025/008 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.27 p.m. The next meeting will be held on Wednesday, 5th February, 2025 at 10.00 a.m.

Signed. 

Date 13/04/2025

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

MINUTES OF THE 222ND SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON MONDAY, 3RD FEBRUARY 2025, IN COMMITTEE ROOM 23, BUNGE TOWER, AT 10.00 A.M.

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Samuel Kinuthia Gachobe, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Eckomas Mwengi Mutuse, OGW, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
2. Mr. Jacknorine A. Buleemi – Clerk Assistant III
3. Mr. Mohamed Jelle Abdi – Clerk Assistant III
4. Mr. Lenny Muchangi – Legal Counsel II
5. Ms. Lydia Shalom Migare – Research Officer III
6. Ms. Yvonne Kendi – Hansard Officer III
7. Mr. Hillary Mageka – Media Relations Officer
8. Mr. Mark Mbutia – Audio Recording Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Wilson Maiyo – Director of Audit
2. Mr. Daniel Kuria – Principal Auditor
3. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
4. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

WATER AND SANITATION

1. Mr. Julius K. Korir, CBS – Principal Secretary
2. Dr. Jennifer Owino – Ag. Head of Accounting Officer
3. CPA Humphrey Masai – Principal Accountant

MIN.NO. NA/DAAOSC/PAC/2025/01 PRELIMINARIES

The Chairperson called the meeting to order twenty-five minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2025/02 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2025/03 EVIDENCE: MINISTRY OF WATER, SANITATION AND IRRIGATION VOTE 1109

Mr. Julius K. Korir, CBS, the Principal Secretary /Accounting Officer for the State Department for Water and Sanitation appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2022;

The Committee marked the following queries as resolved;

- i. 1140. Failure to Close the Project
- ii. 1144. Budgetary Control and Performance
- iii. 1145. Failure to Open and Operate a Separate Project Bank Account
- iv. 1150. Acquisition of Land - Lack of Ownership Documents
- v. 1151. Unresolved Prior Year Matter
- vi. 1152. Delay in Projects Implementation
- vii. 1155. Unsupported Purchase of Goods and Services

Outstanding Queries

1135. Unconfirmed Acquisition of Non-financial Assets

A review of asset documentation and audit verification revealed that the assets were not tagged and could not be distinguished from other assets.

The Committee directed the Accounting Officer to provide a complete asset list and confirm that all assets have been tagged.

1136. Delayed Project Completion and Performance

The Accounting Officer submitted that the project was delayed due to the effects of COVID-19 travel restrictions, which prevented experts from the Denmark-based consultant COWI/AS from traveling, leading to an extension of the technical assistance contract.

The Committee directed the Accounting Officer to provide the document showing approval of the contract extension.

1146. Stalled Projects

1146.1 Changamwe Re-pooling Sewer Network

The Accounting Officer explained that the project stalled due to the contractor's non-performance, prompting AWWDA to initiate contract termination. However, the contractor obtained a court injunction preventing eviction and the recall of guarantees until the case was resolved.

1146.2 Construction of Mwala Cluster Water Supply Project

The project had stalled with no clear completion plan.

The Accounting Officer submitted that at the time of the audit, the Mwala contract had been terminated due to non-performance, and AWWDA was processing the final account certificate to discharge the contractor. The project was re-advertised, and a new contractor was engaged for the period from 14th December 2023 to 14th December 2025.

1147. Delayed Project Implementation

1147.1 Slow Implementation of Machakos Water Supply Project

The Accounting Officer submitted that the project faced delays due to court cases over land acquisition.

The Committee emphasized that the Accounting Officer should ensure full land acquisition before commencing any project.

1147.2 Slow Implementation of Machakos Sewerage Project

The Accounting Officer submitted that the project contract had been extended and that the project would be completed within the extended time.

The Committee directed the Accounting Officer to provide the document showing approval of the contract extension and its duration.

1147.3 Slow Implementation of Kitui Matuu Last Mile Project

The Accounting Officer submitted that the slow implementation of the project was due to cash flow challenges, which led to inadequate mobilization of materials and equipment.

The Accounting Officer further confirmed that both the implementing and beneficiary agencies had jointly held several management meetings with the contractor to resolve the challenges, aiming to ensure the timely completion of the remaining works.

1147.4 Slow Implementation for Construction Works for Water Distribution for Malindi/Watamu Project

The Accounting Officer submitted that the slow implementation of the project was due to delays in the approval of the master list and specific tax exemptions, which slowed down the acquisition of materials for the works.

1156. Unexplained Variance in Acquisition of Assets

The statement of receipts and payments reflected asset acquisition expenditure amounting to Kshs. 2,976,134,403, with an unexplained variance of Kshs. 15,748,345.

The Committee instructed the Accounting Officer to submit supporting documents clarifying the Kshs. 15,748,345 variance.

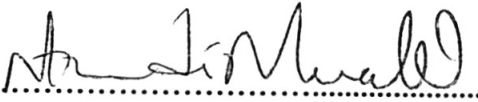
1157. Unsupported Bank Balance

The statement of financial assets reflected a bank balance of Kshs. 111,689,296. However, the programme lacked a designated bank account.

The Committee deemed the Accounting Officer's response unsatisfactory and directed them to submit a detailed explanation for the failure to open a separate bank account for the project.

MIN.NO.NA/DAAOSC/PAC/2025/04 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.08 p.m. The next meeting will be held on Tuesday, 4th February 2025 at 2.30 p.m.

Signed.....

Date04/02/2025.....

**The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson**

**MINUTES OF THE 221ST SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 3RD DECEMBER 2024, AT 10.00 A.M IN COMMITTEE ROOM 23,
BUNGE TOWER.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Eckomas Mwengi Mutuse, OGW, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. Amina Udgoon Siyad, MP
7. The Hon. David Kiplagat, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Gabriel Gathuka Kagombe, MP
2. The Hon. Mohamed Aden Adow, MP
3. The Hon. Nabwera Daraja Nabii, MP
4. The Hon. Samuel Kinuthia Gachobe, MP
5. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------|
| 1. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 2. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 4. Ms. Lydia Shalom | – | Research Officer III |
| 5. Ms. Yvonne Kendi | – | Hansard Officer III |
| 6. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|--|
| 1. Mr. Franklin Kuyu | – | Deputy Director, Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director, Parliamentary Liaison |
| 3. Ms. Faith Nyamu | – | Principal Auditor |

NATIONAL TREASURY

Rev. CPA Lawrence K. Kwiriga

STATE DEPARTMENT FOR MEDICAL SERVICES

- | | | |
|--------------------------|---|--|
| 1. Mr. Harry Kimtai, CBS | – | Principal Secretary |
| 2. Ms. Zainab Gure | – | Deputy Director General Medical Services |
| 3. Mr. Leonard Ngotho | – | Director Human Resource Management |
| 4. Mr. Moses Gitari | – | Senior Deputy Accountant General |

5. Mr. Peter Chemwali	—	Senior Chief Finance Officer
6. Mr. Nazareen Opiyo	—	Deputy Accountant General
7. Ms. Olivia Kimata	—	Assistant Accountant General
8. Mr. Charles Mulandi	—	Senior Deputy Director SCMS
9. Mr. Samuel Githae	—	Assistant Accountant General
10. Mr. Lawrence Mwenda	—	Assistant Accountant General
11. Ms. Hellen Kangethe	—	Senior Accountant
12. Mr. Albert Kamau	—	Finance Officer

MIN.NO.NA/DAAOSC/PAC/2024/407 PRELIMINARIES

The Chairperson called the meeting to order at 10:28 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/408 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 212th sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. Yakub Adow Kuno, MP.
2. **Minutes of the 213th sitting** were confirmed as having been proposed by Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. Amina Udgoon Siyad, MP.
3. **Minutes of the 214th sitting** were confirmed as having been proposed by The Hon. Amina Udgoon Siyad, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
4. **Minutes of the 215th sitting** were confirmed as having been proposed by The Hon. Yakub Adow Kuno, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
5. **Minutes of the 216th sitting** were were confirmed as having been proposed by The Hon. Amina Udgoon Siyad, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki,
6. **Minutes of the 217th sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded by The Hon. Yakub Adow Kuno, MP.
7. **Minutes of the 218th sitting** were confirmed as having been proposed by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
8. **Minutes of the 219th sitting** were confirmed as having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded and seconded by The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP.

There were no matters arising.

MIN.NO.NA/DAAOSC/PAC/2024/409 STATE DEPARTMENT FOR MEDICAL SERVICES; VOTE 1081

Mr. Harry Kimtai, CBS the Principal Secretary/Accounting Officer for the State Department of Medical Services appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023;

The Committee marked the (Audit query 505) on Lack of Training Needs Assessment as resolved.

The following issues were discussed;

503.1 Failure to Maintain Fixed Assets Register

The State Department had constituted a Task Force to compile the Fixed Assets register.

The Committee directed the Accounting Officer to finalize on asset tagging for the State Department within 3 months

503.2 Undisclosed Residential Housing Units

The houses at Mathari are owned and managed by State Department for Housing and Urban Development. They managed the houses since they were built a long time ago when Ministry of Public Works was the sole manager of government buildings.

The Committee directed the Accounting Officer to liaise with the State Department for Housing and Urban Development to transfer the property to Mathare Teaching and Referral Hospital.

503.3 Undisclosed Land and Buildings

The ministry had not disclosed land and buildings in its financial statements. This was mainly because valuation had not been done. The Ministry of Health owns land in Afya House where its headquarters are located and in Afya Annex and the process of acquiring the requisite ownership documents is on-going.

For the Cancer centers, the respective county governments identified the land where the centers were constructed. The Ministry only built, equipped and transferred the centers to the Counties as part of implementation of the National Cancer Strategy.

The Committee directed the Accounting Officer to provide various lease documents to show ownership of its properties.

503.4 Encroachment of Land at Mathari Teaching and Referral Hospital

The committee directed the Accounting Officer to resubmit the response.

504. Payment of Salaries Outside the Payroll

There were some employees who were paid outside the IPPD system. This was because;

1. The Agence Francaise de Development (AFD) project

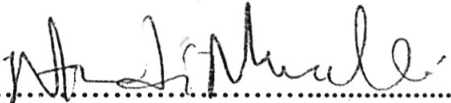
The AFD project staff were short term employees on six (6) Months contract recruited to support COVID 19 mitigations in the counties. Since they were not Government employees, they could not have been put in the payroll.

2. The Cuban Doctors and Malaria Vector Specialists

The Agreement between the Kenyan Government and Cuban Government required that the Cuban Doctors and the Malaria Specialists to be paid in USD. It was not possible to input this into the IPPD System which is configured to process salary in Kenya shillings. The Cuban Medical Personnel therefore were paid through a manual system.

MIN.NO.NA/DAAOSC/PAC/2024/410 **ADJOURNMENT**

There being no other business, the meeting was adjourned at 12.00 p.m. The next meeting will be held on Thursday, 5th December 2024.

Signed.....

Date04/02/2025.....

The Hon. Nicholas Tindi S. Mwale, MP

Vice Chairperson

**MINUTES OF THE 220TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY 2ND DECEMBER, 2024 AT COMMITTEE ROOM 23, BUNGE
TOWER AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Victor Kipng'etich Koech, MP
4. The Hon. David Kiplagat, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Amina Udgoon Siyad, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. Eckomas Mwengi Mutuse, OGW, MP
3. The Hon. (Dr.) Edwin Mugo Gichuki, MP
4. The Hon. Samuel Kinuthia Gachobe, MP
5. The Hon. Mohamed Aden Adow, MP
6. The Hon. Gabriel Gathuka Kagombe, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|-------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Ms. Lydia Migare | – | Researcher III |
| 6. Mr. Henry Mageka | – | Media Relations Officer |
| 7. Ms. Yvonne Kendi | – | Hansard Officer III |
| 8. Ms. Lilian Aluga | – | Protocol Officer |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|-------------------------|---|--------------------------|
| 1. Mr. Njoroge Waithima | – | Director of Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Samwel Muchiri | – | Principal Auditor |
| 4. Mr. Sammy Githinji | – | Principal Auditor |
| 5. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|---------------------------------|---|----------------------------------|
| 1. Ms Edith Kainda Nkanata | — | Senior Deputy Accountant General |
| 2. Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |

THE NATIONAL TREASURY

- | | | |
|---------------------------|---|----------------------------------|
| 1. Dr. Chris Kiptoo, CBS | — | Principal Secretary |
| 2. Mr. George Gichuru | — | Head of Accounting |
| 3. Mr. Waka Jonah | — | Director A/S |
| 4. Ms Lucy Mugwe | — | Deputy Internal Auditor General |
| 5. Mr. Faisal Mohamed | — | Head Global Fund |
| 6. Mr. Saman Wangusi | — | Principal Accountant |
| 7. Mr. Francis Amuyunzi | — | Senior Deputy Accountant General |
| 8. Mr. Samwel Onyango | — | Head of Finance - PPPD |
| 9. Mr. Daniel Mwangi | — | Deputy Accountant General |
| 10. Mr. Maurice Pedo | — | Programme Manager FLLOCA |
| 11. Ms. Damaris Onsumo | — | Senior Principal Finance Officer |
| 12. Ms. Christine Dambija | — | Assistant Accountant General |
| 13. Ms. Christine Chimayi | — | Senior Accountant |

MIN.NO. NA/DAAGPC/PAC/2024/403 PRELIMINARIES

The Chairperson called the meeting to order at nineteen minutes past ten, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2024/404 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/405 EVIDENCE: THE NATIONAL TREASURY. VOTE 1071.

Dr. Chris Kiptoo, CBS, the Principal Secretary/Accounting Officer for the National Treasury appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2021/2022;

The Committee marked the following issues as resolved;

1. 78. Budgetary Control and Performance
2. 79. Irregular Termination of Technical Assistant's Contract
3. 82. Dormant Project Bank Account
4. 95. Unsupported Expenditure-Counterpart Funding
5. 99. Unsupported Expenditure-Counterpart Funding
6. 103. Irregular Recruitment of an Advisor

7. 104. Budgetary Control and Performance
8. 106. Lack of Internal Audit Services
9. 109. Budgetary Control and Performance
10. 118. Unsupported Counterpart Funding Balances
11. 119. Budgetary Control and Performance
12. 123. Unsupported Counterpart Funding Balances
13. 124. Budgetary Control and Performance
14. 129. Budgetary Control and Performance
15. 133. Omitted and Unsupported Expenditure-Extraneous Allowances
16. 134. Budgetary Control and Performance
17. 138. Unsupported Counterpart Funding Balances
18. 139. Budgetary Control and Performance
19. 144. Slow Absorption of Project Funds
20. 145. Budgetary Control and Performance
21. 150. Budgetary Control and Performance

The following issues were discussed;

87. Amount Withdrawn but Unclaimed

The Government made available through subsidiary agreements a loan facility to three wholesalers for lending to 2nd Tier SACCOs and MFIs. The 2nd Tier Institutions (SACCOs and MFIs) were expected to extend credit to final beneficiaries who were the non-banking population, thus enhancing credit delivery and access in Kenya. The loans have since been repaid and the project closed.

88. Failure to Close the Project

The project closure is progressing well as the consultant has prepared the final audit report that has been approved by Agence Francaise De Developpement (AFD) and other stakeholders. Subsequently, the National Treasury wrote to AFD for No Objection to transfer the surplus project funds to Rural Kenya Financial Inclusion Facility (RK-FINFA). AFD has granted a No objection and forwarded to the National Treasury a draft Amendment Letter to the Credit Facility Agreement dated 25th May 2005 for purposes of reallocating funds from the Microfinance Sector Support Credit Project to the RK-FINFA.

The Office of the Attorney General confirmed that the draft Amendment letter was in order and granted the parties to proceed and execute the same. Agence Francaise De Developpement (AFD) submitted a signed Amendment letter to the Management and which was executed.

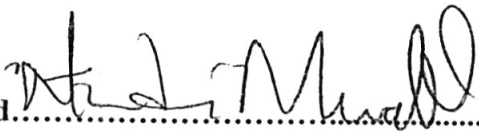
A budget allocation will be made this Financial Year 2024/2025 through Supplementary Budget two to enable transfer of funds from Microfinance Sector Support Credit Project to Rural Financial Inclusion Facility Project.

114. Budgetary Control and Performance

The project had unsuccessfully planned to procure computers and other ICT equipment during the year, to the tune of Kshs.31,272,024 or 30% of the budget.

MIN.NO.NA/DAAGPC/PAC/2024/406 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.07 p.m. The next meeting will be held on Tuesday, 3rd December, 2024 at 10.00 a.m.

Signed.....

Date 04/12/2025...

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 219TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 28TH NOVEMBER 2024, AT 10.00 A.M IN COMMITTEE ROOM
23, BUNGE TOWER.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Eckomas Mwengi Mutuse, OGW, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Samuel Kinuthia Gachobe, MP

– Vice Chairperson

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------|
| 1. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 2. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 3. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 4. Ms. Lydia Shalom | – | Research Officer III |
| 5. Ms. Yvonne Kendi | – | Hansard Officer III |
| 6. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|--|
| 1. Mr. Franklin Kuyu | – | Deputy Director, Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director, Parliamentary Liaison |
| 3. Ms. Faith Nyamu | – | Principal Auditor |

NATIONAL TREASURY

Rev. CPA Lawrence K. Kwiriga

STATE DEPARTMENT FOR MEDICAL SERVICES

- | | | |
|--------------------------|---|----------------------------------|
| 1. Mr. Harry Kimtai, CBS | – | Principal Secretary |
| 2. Mr. Moses Gitari | – | Senior Deputy Accountant General |
| 3. Mr. Peter Chemwali | – | Senior Chief Finance Officer |
| 4. Mr. Nazareen Opiyo | – | Deputy Accountant General |
| 5. Ms. Olivia Kimata | – | Assistant Accountant General |

6. Mr. Charles Mulandi	—	Senior Deputy Director SCMS
7. Mr. Samuel Githae	—	Assistant Accountant General
8. Mr. Francis Karanja	—	Principal Accountant.
9. Mr. Albert Kamau	—	Finance Officer
10. Mr. Samuel Kariula	—	Finance Officer
11. Mr. Thomas Ngetich	—	Finance Officer

MIN.NO. NA/DAAOSC/PAC/2024/399 PRELIMINARIES

The Chairperson called the meeting to order at 10:15 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/400 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2024/401 STATE DEPARTMENT FOR MEDICAL SERVICES; VOTE 1081

Mr. Harry Kimtai, CBS the Principal Secretary/Accounting Officer for the State Department of Medical Services appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023;

The Committee marked the following issues as resolved;

1. 491. Budgetary Control and Performance
2. 493. Failure to Adhere to the Executive Order No.1 of 2023 on Organization of the Government of Kenya
3. 494. Non-Compliance with the One Third of Basic Salary Rule
4. 495. Construction of Kisii Cancer Centre
5. 497. Failure to Operationalize Institutions
6. 498. Procurement of Immunohistochemistry Machine
7. 499. Long Outstanding Deposits
8. 502. Unutilized Medical Equipment

The following issues were discussed;

489. Undisclosed Bank Balances

The financial statements reflect a bank balance of Kshs. 304,951,441 and the omits Kshs. 850,928,545 in respect of three bank accounts of KDDP, Equalization fund and Tobacco Control Fund. These entities prepare their own financial statements separately.

490. Unauthorized Development Expenditure

Clinical waste management was allocated Kshs. 600 million in the second supplementary estimates 2 being a shift from 860 million previously allocated. The cuts were effected when the procurement process had been initiated, processed and paid.

492. Pending Accounts Payables

The pending bills were still under review and verification by the time the financial statements were submitted.

496. Delayed Construction of Paediatric Emergency Centre and Burns Management Centre

The delay was caused by covid 19 pandemic restrictions during the financial year 2021-2022, lapse in the load agreement and delayed payment and underpayment due to lack of budget allocation by the ministry of health for BADEA and OFID in the fy 2018-2019 and double withholding of 10% retention and 3% withholding tax.

500. Training of Kenyan Doctors in Cuba


The committee directed the Accounting Officer to resubmit the response.

501. Outstanding Imprest

The unsurrendered imprest was Kshs. 44,226,312 at the end of the financial year. The state department had instituted measures to recover the money from the staffs.

MIN.NO.NA/DAAOSC/PAC/2024/402 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.14 p.m. The next meeting will be held on Friday, 29th November 2024.

Signed.....

Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 218TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 26TH NOVEMBER 2024, AT 10.00 A.M IN COMMITTEE ROOM
23, BUNGE TOWER.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Eckomas Mwangi Mutuse, OGW, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Samuel Kinuthia Gachobe, MP
9. The Hon. Victor Kipng'etich Koech, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Yakub Adow Kuno, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------|
| 1. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 2. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 3. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 4. CPA. Cyrill Mutali | – | Fiscal Analyst III |
| 5. Ms. Lydia Shalom | – | Research Officer III |
| 6. Ms. Yvonne Kendi | – | Hansard Officer III |
| 7. Mr. Mark Mbuthia | – | Audio Officer |
| 8. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|---------------------------|---|-----------------------|
| 1. Mr. Leonard Milgo | – | Director Audit |
| 2. Mr. Damianus O. Oyucho | – | Deputy Director Audit |
| 3. Mr. Paul Kagwanja | – | Deputy Director Audit |
| 4. Mr. James M. Njeri | – | Deputy Director Audit |
| 5. Mr. Ezekiel Omore | – | Audit Associate |

TREASURY

- | | | |
|-------------------|---|----------------------------------|
| Ms. Edith Nkanata | – | Senior Deputy Accountant General |
|-------------------|---|----------------------------------|

STATE DEPARTMENT FOR ROADS

1. Eng. Joseph Mbugua	—	Principal Secretary
2. Eng. Philemon K. Kandie	—	Director General KERRA
3. Eng. Kungu Ndungu	—	Director General KENHA
4. Eng. S. Kinoti	—	Director General KURA
5. Mr. Philip Wachira	—	Senior Chief Finance Officer
6. Ms. Sophie Mwangashi	—	Head of Accounting Unit
7. Mr. James Gatere	—	Director Human Resource
8. Mr. Samwel Njau	—	Deputy Director KENHA
9. Eng. H. Gakuru	—	Director Development
10. Mr. James Bowen	—	DCS KENHA

MIN.NO. NA/DAAOSC/PAC/2024/395 PRELIMINARIES

The Chairperson called the meeting to order at 10:15 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/396 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2024/397 STATE DEPARTMENT FOR ROADS; VOTE 2091

Eng. Joseph Mbugua the Principal Secretary/Accounting Officer for the State Department of Roads appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023;

The Committee marked the following issues as resolved;

1. 601. Unresolved Prior Year Matters
2. 602. Long Outstanding Deposits and Retentions Balances
3. 603. Non-Compliance with the One-Third of Basic Salary Rule
4. 605. Maintenance of Duplicate Salary Bank Account Numbers for Staff
5. 605. Maintenance of Duplicate Salary Bank Account Numbers for Staff
6. 608. Lack of the Internal Audit Reports
7. 610. Budgetary Control and Performance
8. 611. Undrawn Loan Balance
9. 617. Undrawn Loan Balance
10. 618. Non-Disclosure of Unresolved Prior Year Issues
11. 622. Budgetary Control and Performance

The following issues were discussed;

604. Non-Compliance with the Approved Staff Establishment

This was occasioned by mass promotions purposed to address the issues of the succession management across civil service. The inter-ministerial transfer from time to time also contributed to this scenario.

607. Lack of Detailed Petty Cash Expenditure Schedules

The state department was allowed to withdraw from the recurrent bank account Kshs. 700,000 per week which is then expensed in the main cash book. The department does not maintain a petty cash book.

The Committee directed the Accounting Officer to provide detailed expenditure analysis of the cash transacted amounting to Kshs. 3,500,000.


616. Budgetary Control and Performance

The budget was established on the premise that the monies will be disbursed on time for the activities to be implemented. The delay was caused by the lead periods between invoice submission from the implementing division, Kenya Institute of Highways and Building Technology to the world bank and receipt of the funds to pay the submitted invoices.

The Committee directed the Accounting Officer to provide relevant documentation.

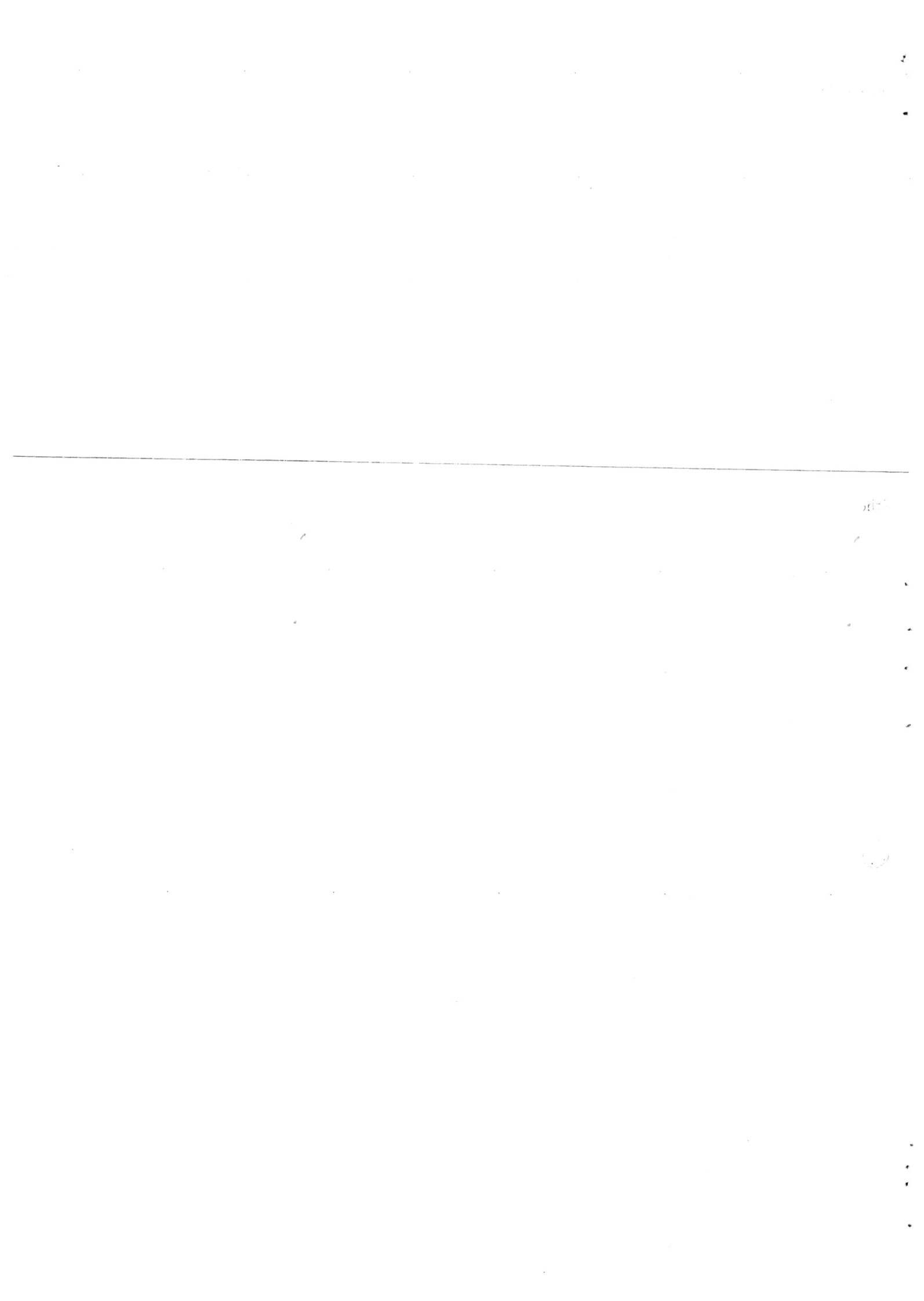
MIN.NO.NA/DAAOSC/PAC/2024/398 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.12 p.m. The next meeting will be held on Thursday, 28th November 2024.

Signed.. 

Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson



**MINUTES OF THE 217TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY, 25TH NOVEMBER 2024, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Eckomas Mwengi Mutuse, OGW, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Ms. Lydia Shalom Migare – Research Officer III
5. Ms. Lilian Aluga – Public Communication Officer III
6. Mr. Hillary Mageka – Media Relations Officer
7. Mr. Mark Mbuthia – Audio Recording Officer

OFFICE OF THE AUDITOR-GENERAL

1. Mr. Daniel Ndung'u – Director of Audit
2. Mr. Josephat Muthusi – Ag. Principal Auditor
3. Mr. Paul Kagwanja – Deputy Director, Parliamentary Liaison
4. Mr. Ezekiel Omore – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

NATIONAL POLICE SERVICE

1. Ms. Bernice Lemedeket, EBS – Secretary Administration
2. Mr. David Njagi – Director Administration, Planning and Finance
3. Dr. Julius Olayo – Director Human Capital Management
4. Mr. Maora Masaukai – Deputy Director Human Capital Management
5. Mr. Joel Ngolekong – Senior Deputy Director, SCM
6. Ms. Emily Obino – Deputy Director Human Capital Management

- | | | |
|------------------------|---|------------------------------|
| 7. Mr. Stephen Mbasu | - | Senior Deputy Secretary |
| 8. Mr. Arthur Nduati | - | Senior Chief Finance Officer |
| 9. Mr. Bibiana Onyongo | - | Deputy Accountant General |

MIN.NO. NA/DAAOSC/PAC/2024/391 PRELIMINARIES

The Chairperson called the meeting to order twenty minutes past ten o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/392 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2024/393 EVIDENCE: NATIONAL POLICE SERVICE - VOTE 1025

Ms. Bernice Lemedeket, EBS, the Secretary Administration /Accounting Officer for the National Police Service appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

237. Pending Bills

The non-payment of bills worth Kshs. 5,479,251,913 was due to inadequate budget provisions and insufficient exchequer releases. Pending bills totalling Kshs. 4,823,746,311.79 had since been settled, leaving an outstanding balance of Kshs. 655,505,601.80.

238,239, 240 & 241 on Insurance Covers

The Committee directed the Accounting Officer to provide a status report on payment of all claims after which a joint meeting with the insurance service providers would be held.

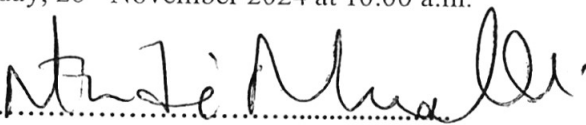
242. Abandoned Construction Works - Laisamis Police Station

The National Police Service entered into a contract worth Kshs. 105,365,412 for the construction of Laisamis Police Station. However, the contractor abandoned the project and submitted a claim for an additional Kshs. 59,239,669, raising the total project cost to Kshs. 164,605,081.

The Committee found the response from the Accounting Officer unsatisfactory and directed her to resubmit a comprehensive response addressing the issues raised in the query.

MIN.NO.NA/DAAOSC/PAC/2024/394 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.00 p.m. The next meeting will be held on Tuesday, 26th November 2024 at 10.00 a.m.

Signed.......... Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 216TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON SATURDAY 23RD NOVEMBER, 2024 AT THE MENENGAI PHASE 1 PROJECT,
MENENGAI, NAKURU COUNTY AT 3.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Amina Udgoon Siyad, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|----------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | – | Principal Sergeant-At-Arms |
| 6. CPA Cyril Mutali | – | Fiscal Analyst III |
| 7. Ms Lydia Migare | – | Research Officer III |
| 8. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|--------------------------|
| 1. Mr. Fredrick Oluoch | – | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Walter Owele | – | Principal Auditor |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |
|------------------------------|---|-------------------|

STATE DEPARTMENT FOR ENERGY

1. Hon. Walter Nyambati	—	Chairman GDC
2. Mr. Paul Ngugi	—	Managing Director GDC
3. Ms. Rose Barasa	—	Head of Accounting
4. Mr. Reuben Ngui	—	Ag. General Manager GDC Infrastructure
5. Mr. Godfrey Shitsaha	—	Ag. General Manager GDC Installations
6. Ms Martha Mburu	—	General Manager Business development GDC

MIN.NO. NA/DAAGPC/PAC/2024/387 PRELIMINARIES

The Chairperson called the meeting to order at Twenty-five minutes past Three O'clock said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2024/388 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/389 EVIDENCE: MINISTRY OF ENERGY. VOTE 1152

Mr. Paul Ngugi, the Managing Director, Geothermal Development Company submitted as follows in response to query no. 1423 of the report of the Auditor General FY 2021/22;

1423. Delay in Power Plants Development Under Menengai Phase 1 Project

The Project Implementation and Steam Supply Agreements (PISSA) were signed on 1st November 2014. The IPPs and GDC were required to fulfil conditions precedent to Effectiveness of the PISSA key among them the GoK Letter of Support and the African Development Fund Partial Risk Guaranteed (ADF-PRG). Following negotiations between the IPP's and the National Treasury the Letter of Support (LoS) was issued to two IPPs QPEA GT Menengai Limited (QPEA) now Globeleq Menengai Geothermal Limited (GMGL/Globeleq) and Sosian Menengai Geothermal Power Limited (SMGPL/Sosian) in 2017. The third IPP Orpower Twenty-Two Limited (Orpower) did not reach an agreement with the National Treasury at that time and was not issued with the Letter of Support.

In 2018 negotiations on the ADF-PRG agreements were concluded and the ADF sent the documents to the National Treasury for approval and signing of the Indemnity Agreement (an agreement between ADF and the National Treasury).

The National Treasury was not able to commit to signing the Indemnity Agreement because it would result in an increase in the government's Contingent Liabilities. Later in 2023 the National Treasury guided that GoK is no longer issuing Partial Risk Guarantees (PRG's) and that a new instrument the Regional Liquidity Support Facility (RLSF) offered by Africa Trade and Investment Development Insurance (ATIDI) shall be used as a replacement for ADF-PRG instrument. The IPPs were unable to reach financial closure due to lack of this instrument.

In 2020 SMGPL changed their EPC contractor and financing model. The new EPC provided the financing for construction. SGMPL were able to convert the ADF-PRG from a condition precedent to

a condition subsequent to financial closure enabling them to attain PISSA effectiveness. Construction commenced in 2021 and was completed in 2023. The plant is operational.

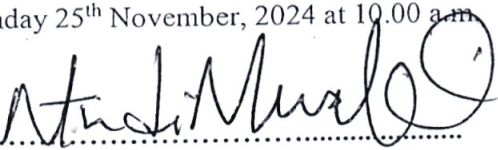
Following replacement of the ADF-PRG with the RLSF Globeleq agreed to waive the requirement for issuance of ADF PRG on the condition that the GoK uses its best effort to secure RLSF before the Commercial Operation Date (COD). Globeleq attained financial closure and commenced construction in January 2024. Construction is ongoing (40% complete).

In 2024, OrPower 22 agreed to the replacement of the ADF-PRG with the RLSF and conversion of RLSF from a condition precedent to a condition subsequent to PISSA effectiveness. PISSA effectiveness was attained in October 2024 and construction commenced on 1st November 2024. Construction is ongoing.

The Committee took a tour of the site of the two power plants; being the Sosian Menengai Geothermal Power Limited and the Quantum Power East Africa to ascertain the level of works done.

MIN.NO.NA/DAAGPC/PAC/2024/390 ADJOURNMENT

There being no other business, the meeting was adjourned at 6.45 p.m. The next meeting will be held on Monday 25th November, 2024 at 10.00 a.m.

Signed 

Date 3/12/2024

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 215TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON SATURDAY 23RD NOVEMBER, 2024 AT THE LAKE NAIVASHA RESORT,
NAIVASHA AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Amina Udgoon Siyad, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|----------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | – | Principal Sergeant-At-Arms |
| 6. CPA Cyril Mutali | – | Fiscal Analyst III |
| 7. Ms Lydia Migare | – | Research Officer III |
| 8. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|--------------------------|
| 1. Mr. Fredrick Oluoch | – | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Walter Owele | – | Principal Auditor |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |
|------------------------------|---|-------------------|

STATE DEPARTMENT FOR ENERGY

1. Mr. Alex Wachira	–	Principal Secretary
2. Ms. Rose Barasa	–	Head of Accounting
3. Mr. Paul Ngugi	–	Managing Director GDC
4. Dr. John Mativo	-	Managing Director KETRACO
5. Henry Choge	–	MPA KETRACO
6. Mr. Tom Imbo	–	GM Finance, KETRACO
7. Ms Margaret Kigano	–	Communication PS Office

MIN.NO. NA/DAAGPC/PAC/2024/383 PRELIMINARIES

The Chairperson called the meeting to order at five minutes past ten o'clock said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2024/384 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/385 EVIDENCE: MINISTRY OF ENERGY. VOTE 1152

Mr. Alex Wachira, the Principal Secretary/Accounting Officer for the Ministry of Energy appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2021/2022.

1394. Pending Bills - Goods and Services

The pending bills amounting to 494M were outstanding due to the contractor's inability to pay Withholding tax within the stipulated time. Subsequently the withholding tax was paid in the financial year 2022/2023 and invoices have been fully settled.

1395. Low Absorption of Funds

The funding under the supplementary is financing two projects being; Mariakani substation undertaken by China Camc Engineering Co. Ltd and the underground cable undertaken by Ms Dec-Hanhe Consortium.

The draw down for Mariakani substation had been fully utilized under the supplementary loan as of 30 June 2023. The proportion utilized under the Main Loan for Mariakani was Euros 14,310,601 which represents 99.97% of its allocation while the balance will be utilized by the underground cable project which is expected to be completed by June 2025.

1396. Project Commitment Without Funding

The Mariakani project is financed by two AfDB funds which were signed at different times. The main loan 2100150027845 was signed on 19th September 2012 while the Supplementary loan

2000200003502 was signed on 19th June 2019. The procurement was based on the main loan signed in 2012.

1397. Automation of the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1403. Idle Bank Balances

The funds which represent Revenue from AFD, was drawn to KETRACO accounts as the financing was coming to an end. The funds were scheduled to be spend within three years to the completion of the project in Financial Year 2023/2024. The amount of Kshs. 606,672,598 was spent during the financial year 2021/2022.

KETRACO will give an account of the remaining funds as they are utilized pending the contract completion and payment of retention fee.

1404. Long Outstanding Wayleave Compensation

The correct balance is ksh. 122,908,136. The major challenge with outstanding wayleaves compensation is lack of budgetary allocation. Management has included the balance in the pending bills and requested for budgetary support in the FY 2022-2023 supplementary budget and the FY 2023/2024 budget.

1405. Delay in Project Implementation

Delays in completion of Malaa substation were due to delayed site hand over for the substation in June 2018. In addition implementation delayed due to procurement challenges because of the COVID-19 pandemic. This has been majorly due to the shortage of containers globally delaying supply of equipment and material to the substations.

Management has ensured that the project is adequately funded and the escalation of project costs is less probable. This included the advance drawdown of funds to ensure adequate financing is available for project completion. Kimuka Sustation has since been completed and commission in July 2024. The substation has strengthened power supply in Kajiado, Nairobi and Parts of Kiambu Counties.

1406. Budgetary Control and Performance

Based on reviewed financial statements the actual final receipt is KShs 10,230,537 against final receipts budget of KShs 1,387,000,000 resulting to financing deficit of KShs 1,376,769,463.

Further, actual budgeted receipts of KShs 10,230,537 against the actual expenditure of KShs 616,903,135 equivalent to 44% of the budget resulting to expenditure of KShs 606,672,598.

The expenditure of KShs 606,672,598 is not an overpayment but relates to payments made from an advance drawdown of AFD financing amounting to KShs 3,100,000,000 to the project account in the FY 2020/2021 which had been budgeted for during the said period.

The advance drawdown to the project account was as a result of the risk of expiry of the loan in FY 2020/2021 without actual draw down.

1407. Pending Bills - Goods and Services

The pending bills amounting to KShs. 130,332,550 were as a result of the 30th June 2022 cut-off date. These were settled in July & August 2022 of the subsequent year. The balance of KShs 58,363,937 relate to Jyoti for the completed Transmission Line, however Jyoti Structures Limited was declared bankrupt. The legal proceedings to determine the case is yet to be finalized.

1409. Lack of Automation of the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1411. Delay in Project Implementation

The initial contractor for Transmission lines M/S Jyoti Structures Limited was terminated on 19TH September 2018 due to bankruptcy (Annex 80: Termination letter). A new contractor M/S China CAMCE Ltd was engaged.

The delay in the completion of the project has been caused by insufficient exchequer budgetary allocation to finance contractual works and wayleaves acquisition. The management requested additional financing in FY2022/2023 and FY 2023/2024 and FY 2024/2025 budget. However, the budgetary allocation has been inadequate and continues to hamper the completion of the project.

1412. Budgetary Control and Performance

The excess receipts of Ksh Kshs. 46,792,701 disbursements for the last financial year (FY2020/2021) received in July of (FY 2021/2022). The expenditure of Ksh 447,805,244 reflects payments to the contractor based on accrual basis, this accrued expenditure had been budgeted and funds received for in the previous financial years. The difference is as a result of cash and accrual basis of report of project financial statements as per the requirement of IPSAS.

Cabinet approval for Public Sector to move to accrual accounting as per Kenya Gazette Vol. CXXVI-No. 135 will help clear the differences in budgetary control and performance.

1413. Pending Accounts Payable

The amount of Ksh 306,174,079 is amount due to Jyoti Structures Limited. The contractor was declared bankrupt in 2017. They have not finalized their bankruptcy issues and therefore the amount has remained pending since then which included certified works at the time of termination and retention amount.

1414. Other Pending Payables

The amount of Kshs. 67,256,878 being pending wayleave compensation is occasioned by insufficient budget allocation to settle pending bills. KETRACO has continuously made requests for budgetary allocation to The National Treasury through the budgeting process.

1416. Manual Intervention in the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

MIN.NO.NA/DAAGPC/PAC/2024/386 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.17 p.m. The next meeting will be held in the afternoon on a site visit at the Menengai Phase 1 project in Menengai, Nakuru County.

Signed.......... Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 214TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON FRIDAY 22ND NOVEMBER, 2024 AT THE LAKE NAIVASHA RESORT,
NAIVASHA AT 2.00 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Amina Udgoon Siyad, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|----------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | – | Principal Sergeant-At-Arms |
| 6. CPA Cyril Mutali | – | Fiscal Analyst III |
| 7. Ms Lydia Migare | – | Research Officer III |
| 8. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|--------------------------|
| 1. Mr. Fredrick Oluoch | – | Deputy Director Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Walter Owele | – | Principal Auditor |
| 4. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |
|------------------------------|---|-------------------|

STATE DEPARTMENT FOR ENERGY

1. Mr. Alex Wachira	—	Principal Secretary
2. Ms. Rose Barasa	—	Head of Accounting
3. Mr. Paul Ngugi	—	Managing Director GDC
4. Eng. John Mativo	-	Managing Director, KETRACO
5. Henry Choge	—	MPA KETRACO
6. Mr. Tom Imbo	—	GM Finance, KETRACO
7. Ms Margaret Kigano	—	Communication PS Office

MIN.NO. NA/DAAGPC/PAC/2024/379 PRELIMINARIES

The Chairperson called the meeting to order at twelve minutes past two o'clock.

MIN.NO.NA/DAAGPC/PAC/2024/380 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/381 EVIDENCE: MINISTRY OF ENERGY, VOTE 1152

Mr. Alex Wachira, the Principal Secretary/Accounting Officer for the Ministry of Energy appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2021/2022.

1366. Non-Automation of the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1375. Budgetary Control and Performance

The excess vote of 206,536,296 on total receipts is attributed to the final disbursement from exchequer of Ksh 300Million for FY 2020/2021 received in FY 2021/2022.

Whereas the additional expenditure of Kshs 41,137,918 was occasioned by Supplementary II budget cuts that was done after expenditure had been incurred. Cabinet approval for Public Sector to move to accrual accounting as per Kenya Gazette Vol. CXXVI-No. 135 will help clear the differences in budgetary control and performance.

1376. Pending Bills

The balances outstanding as at 30th June 2021 was attributable to outstanding invoices for services rendered. The invoices were not settled because they were delivered at the end of the financial year. The invoices were settled in the subsequent financial year.

However, a balance of Ksh 668,587,903 is still outstanding. KETRACO has made a request for funding through the budgetary process.

1377. Long Outstanding Wayleave Compensation

The major challenge with outstanding wayleaves compensation is lack of budgetary allocation. Management has included the balance in the pending bills and requested for budgetary from the National Treasury.

The project was completed and energised in June 2021. The transmission line is supplying power to the Western region of Kenya and has enhanced power supply stability and connection of more households in the region.

1379. Lack of Automation in the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1382. Liquidation of Contractor

The initial contract awarded to Jyoti Structures Limited was terminated in 17th September 2018. KETRACO procured a new contractor to complete the Ortum and Kitale substations. The contractor, Shyama Power Limited of India whose contract became effective on 2nd June 2022 is currently carrying out civil works and equipment installation at Kitale and Ortum Substations. The Ortum substation was completed in 30th April 2024. The Kitale substation is expected to be completed and commissioned in September 2024.

1383. Delay in Project Completion

LOT 1A

The contract faced delays due to termination of the initial contract by Jyoti structures. KETRACO procured a new contractor M/S Shyama Power Limited of India to complete the Ortum and Kitale substations.

The Ortum substation was completed in 30th April 2024. The Kitale substation is expected to be completed and commissioned in September 2024. The Turkwel substation was descope.

LOT 3A (Machakos Konza, Kajiado Namanga Transmission Line)

The project was completed and energised on 14th February 2024. The transmission Lines have strengthened power supply in Machakos, Konza Isinya and Namanga and its environs.

1384. Pending Accounts Payable

The pending bills amounting to KSh. 133,882,114 relates to payments due to M/S Shyama Power as a result of the 30th June 2022 cut-off date. These were settled in the subsequent years. The balance of KSh 13,450,260 relates to Jyoti Structures limited that was declared bankrupt. The legal proceedings to determine the case is yet to be finalized.

1385. Other Pending Payables

The major challenge with outstanding wayleaves compensation is lack of adequate budgetary allocation. Management has included the balance in the pending bills and in the subsequent years, continued to request for budgetary support from the National Treasury through the budgeting process.

The committee directed that the management provide a list of all pending bills with their age analysis in the next seven days.

1386. Budgetary Control and Performance

The excess receipts of Kshs. 110,848,172 was occasioned by Quarter 4 disbursement of Ksh 238,875,000 for FY 2020/2021 that was received on 6th July 2021, against exchequer budgeted receipts of Ksh 100 Million. A draw down of Ksh 235,973,173 was made against a budgeted receipt of Ksh 364 Million therefore resulting Ksh 128,026,827 of undrawn funds, the net effect resulted to a excess receipts of Ksh 110,848,172.

The under expenditure of KShs. 33,772,229 was occasioned by delay in project implementation activities by the contractor. Cabinet approval for Public Sector to move to accrual accounting as per Kenya Gazette Vol. CXXVI-No. 135 will help clear the differences in budgetary control and performance.

1387. Purchase of Goods and Services

Two projects are funded by the Exim Bank of India: -

- Turkwel – Ortum – Kitale Transmission Line and substations
- Machakos – Konza – Kajiado – Namanga Transmission Line and substations.

In 2021/2022, Transmission Equipment was procured as follows: -

	FY 2021/22		
	Turkwel-Ortum-Kitale	Machakos-Konza-Kajiado-Namanga	Total
	KShs	KShs	KShs
Professional fees	-	6,110,000.00	6,110,000.00
Other operating expenses	36,500.00	-	36,500.00
Site travel	2,756,824.00	-	2,756,824.00
Total	<u>2,793,324.00</u>	<u>6,110,000.00</u>	<u>8,903,324.00</u>

The professional fees were incurred in the Machakos-Konza-Kajiado-Namanga TL. Was being implemented by Shyama Power and not MS. Jyoti Structures Limited, being the bankrupt entity as indicated on the issue above. The contractor had a valid active contract, and the consultancy was based on progress of works being undertaken.

In the 2021/2022 financial year, a new contractor had been engaged to complete the Ortum-Kitale Substation and preliminary costs were incurred to allow for commencement of completion works.

The Committee directed that the management to provide the status report of the project in the next seven days.

1388. Transfers to Olkaria – Lessos - Kisumu Transmission Line

In 2020/2021, Kshs 128,315,126 was transferred from the Machakos-Konza-Kajiado-Namanga TL (as per note 11.7 of the financial statements) to the Olkaria-Lessos-Kisumu TL. In the Olkaria-Lessos-Kisumu TL accounts, the receipt was shown under Note 11.2

1389. Purchase of Transmission Equipment

The two projects are funded by the Exim Bank of India:-

- Turkwel – Ortum – Kitale Transmission Line and Substations
- Machakos – Konza – Kajiado – Namanga Transmission Line and Substations

In 2021/2022, Transmission Equipment was procured as follows: -

	FY 2021/22		
	Payments	Payments made by	Total payments
	made by the entity in cash	third parties	
	KShs	KShs	KShs
Turkwel-Ortum-Kitale	78,732,338.00	165,124,037.88	243,856,375.88
Machakos-Konza-Kajiado-Namanga	-	70,849,134.53	70,849,134.53
Total	<u>78,732,338.00</u>	<u>235,973,172.41</u>	<u>314,705,510.41</u>

The Kshs 243,856,375 incurred on Turkwel-Ortum-Kitale was payment for 2 invoices for contractual works done by M/s KEC International Ltd for Ksh 60,841,336.28 for the transmission line which was completed on 30th March 2020. The balance of Ksh 183,015,039.60 was advance payment to M/s Shyama Power India Limited for the completion of Ortum and Kitale Substations. Kshs 70,849,134.53 was made in the Machako-Konza-Kajiado-Namanga TL to M/s Shyama Power India Limited which is an active line and for which the contractor has a valid contract.

1390. Manual Intervention in the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1392. Delay in Project Deliverables

There was a global delay in the shipment of critical items such as the Shunt Reactor due to the COVID-19 Pandemic. There has since been an ease in shipments and materials have been delivered to site. The Project is at 99% completion rate and is due to be commissioned in December 2024.

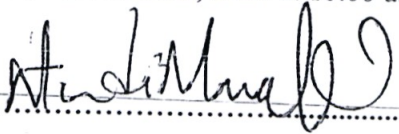
1393. Budgetary Control and Performance

The implementation of the project was delayed due to procurement challenges because of the COVID-19 pandemic. This has been majorly due to the delay in manufacturing and shipment of the Shunt Reactor which is critical to the project completion. The enumerated factors caused the under expenditure/drawdown during the financial year. The shunt reactor has since been delivered to site and installed.

Management put in place contingent measures to monitor the project milestones and ensure completion of the project by December 2024.

MIN.NO.NA/DAAGPC/PAC/2024/382 ADJOURNMENT

There being no other business, the meeting was adjourned at 5.06 p.m. The next meeting will be held Saturday 23rd November, 2024 at 10.00 a.m.

Signed.....

Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 213TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON FRIDAY 22ND NOVEMBER, 2024 AT THE LAKE NAIVASHA RESORT,
NAIVASHA AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Yakub Adow Kuno, MP
6. The Hon. Nabwera Daraja Nabii, MP
7. The Hon. Amina Udgoon Siyad, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. Gabriel Gathuka Kagombe, MP
5. The Hon. David Kiplagat, MP
6. The Hon. Victor Kipng'etich Koech, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|----------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | – | Principal Sergeant-At-Arms |
| 6. CPA Cyril Mutali | – | Fiscal Analyst III |
| 7. Ms Lydia Migare | – | Research Officer III |
| 8. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|------------------------|---|--------------------------|
| 1. Mr. Fredrick Oluoch | – | Deputy Director of Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Walter Owele | – | Principal Auditor |
| 4. Mr. Ezekiel Omore | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |
|------------------------------|---|-------------------|

STATE DEPARTMENT FOR ENERGY

1. Mr. Alex Wachira	–	Principal Secretary
2. Ms. Rose Barasa	–	Head of Accounting
3. Mr. Paul Ngugi	–	Managing Director' GDC
4. Dr. John Mativo	-	Managing Director, KETRACO
5. Mr. Henry Choge	–	MPA KETRACO
6. Mr. Tom Imbo	–	GM Finance, KETRACO
7. Ms Margaret Kigano	–	Communication, PS Office

MIN.NO. NA/DAAGPC/PAC/2024/375 **PRELIMINARIES**

~~The Chairperson called the meeting to order at twenty-two minutes past ten o'clock, said a word of prayer followed by a round of introductions.~~

MIN.NO.NA/DAAGPC/PAC/2024/376 **CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS**

Confirmation of minutes of the previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/377 **EVIDENCE: MINISTRY OF ENERGY. VOTE 1152**

Mr. Alex Wachira, the Principal Secretary/Accounting Officer for the Ministry of Energy appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2021/2022.

1333. Expiry of the Loan Agreement

The African Development Bank financing agreement expired and was cancelled/closed in December 2017. At the time of loan expiry, the undrawn balances amounted to Kes equivalent 2,720,466,827. The financing agreement was not to be extended. KETRACO has engaged The National Treasury through Ministry of Energy to seek alternative financing for completion of the project. This will allow for the completion of the project hence realization of the investment.

However, the project site cannot be accessed until the arbitral award has been settled. The National Treasury advised Kenya Electricity Transmission Company Limited to seek alternative funding to settle the arbitration award to the contractor, and therefore be able to engage another contractor to finalize the project.

1334. Outstanding Arbitration on Terminated Contract

The contracts with the main contractor (Inabensa) for the project were terminated in April 2016 due to non-performance. An arbitration tribunal was instituted in 2019. The arbitration case was delivered in July 2019 in favour of the contractor. KETRACO appealed to the High Court for setting aside of the arbitral award to Inabensa. The High Court delivered their ruling in February 2021 upholding the arbitral award. KETRACO appealed the case in the Court of Appeal. The Court of appeal on 19th November 2021 delivered their ruling upholding The High Court ruling. The Court of appeal ruling

was subjected to an appeal petition at The Supreme Court. The Supreme Court delivered their ruling upholding the Court of Appeal ruling.

The legal cost has been included in as contingent liability and pending bills in the financial statements for financial year 2021/2022.

Management has engaged The National Treasury through Ministry of Energy to finance completion of the project. KETRACO is also seeking alternative means of raising the arbitration settlement funds, this will allow for completion of the project hence realization of service delivery to the intended beneficiaries. A multisectoral committee has been set up whose role is to find how to settle the arbitral award.

1335. Budgetary Control and Performance

The funds received had been approved in the budget for FY 2020/2021, but the funds were received after the financial year closing date of 30th June 2021. During the FY 2021/2022, the project did not receive any approved budget during the year under consideration. The funds had been budgeted for settling the wayleave compensation.

The expenditure of Ksh 197,540,810 are payments made from accruals from the previous year FY 2020/2021, but paid in the FY 2021/2022, since the Projects financial statements are prepared in cash basis, the KETRACO corporate accounts are prepared on accrual basis, therefore the difference.

Cabinet approval for Public Sector to move to accrual accounting as per Kenya Gazette Vol. CXXVI- No. 135 will help clear the differences in budgetary control and performance.

1336. Pending Bills - Goods and Services

The amounts of pending bills of Kshs. 29,546,374 concern payment to the project Consultant M/S. Aecom. The payment could not be processed due to an ongoing court case between KETRACO and the Consultant Aecom. The case is still not resolved.

1337. Long Outstanding Wayleave Compensation

The project has been adequately funded to facilitate acquisition of right of way. However, the project has suffered from absence of certified landowners. KETRACO through its team of Land economists and the legal officers have engaged with the persons affected with the project to expedite the requisite land documentation to facilitate settlement of wayleave compensation. Subsequently, Kenya Electricity Transmission Company Limited has settled majority of the wayleave compensation along the project wayleave trace.

1338. Legal Costs on Termination of Contract and Loan Interest Costs

The contracts with the main contractor (Inabensa) for the project were terminated in April 2016 due to non-performance. An arbitration tribunal was instituted in 2019. The arbitration case was delivered in July 2019 in favour of the contractor. KETRACO appealed to the High Court for setting aside of the arbitral award to Inabensa. The High Court delivered their ruling in February 2021 upholding the arbitral award. KETRACO appealed the case in the Court of Appeal. The Court of appeal on 19th November 2021 delivered their ruling upholding The High Court ruling. The Court of appeal ruling was subjected to an appeal petition at The Supreme Court. The Supreme Court delivered their ruling upholding the The Court of Appeal ruling.

KETRACO has engaged The National Treasury through Ministry of Energy to seek alternative financing for completion of the project. This will allow for the completion of the project hence realization of the investment.

However, the project site cannot be accessed until the arbitral award has been settled. The National Treasury advised Kenya Electricity Transmission Company Limited to seek alternative funding to settle the arbitration award to the contractor, and therefore be able to engage another contractor to finalize the project.

1339. Manual Interventions in the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1342. Budgetary Control and Performance

The reduction in the printed estimates was done after commitments being incurred in the project. In addition, Kes. 50M for FY 2020/2021 was disbursed in July 2021 and recognized in 2022 being the difference between accrual and cash basis accounting.

The over expenditure of Ksh 450,771,158 were payments made from accruals from the previous year FY 2020/2021, but paid in the FY 2021/2022, the funds had been budgeted and received in the previous financial year 2020/2021. The financial statements are prepared in cash basis, hence the difference.

1343. Delay in Project Implementation

The project delay was as a result of inadequate budget allocation from the National Treasury to cater for wayleave compensation for the project affected persons. This contributed to challenges in acquiring the right of way for the contractor to work. Management requested additional funding in the new FY 2023/2024 budget (Kes. 676M AIA and Kes. 559M Counterpart) to finance wayleave and contractual works.

The project is currently complete, and it is expected to be commissioned in FY 2024/2025.

1344. Pending Bills - Goods and Services

The balance of KShs 44,585,190 is as a result of invoices received at the end of the FY and had already been processed and forwarded to the Ministry of Energy in June 2022 for submission to Treasury and ADB.

These payments were settled in September 2022.

1346. Automation of the Financial Reporting Process

The company is in the process of fully automating the projects reporting system (Project services module in SAP) and integrating SAP with Integrated Location Intelligence System (ILIS). This will ensure end to end processing of the project financial information in the system and reporting. Subsequently, KETRACO has engaged BI experts who are helping in full automation of the projects module in the SAP.

1360. Pending Bills

These were invoices in progress that had not been paid as at the cutoff date of 30.6.2022. Out of the Ksh 297,893,743, invoices amounting to Ksh 292,367,289.62 have been processed in the FY 2022/23 and have now been settled.

Kshs. 375,078 relates to a PAP (Projected Affected Persons) who is serving custodial sentence and those not paid due to incomplete documentation. Compensation will be settled when advised by the PAPs and all supporting documents have been provided.

1361. Undrawn Fund Balance

The IDA financing structure has been revised and USD 97,628,476.4 was cancelled and redirected to finance the Green Phase II/STATCOM project. Additional loan utilisation has since occurred and the current undrawn balance is zero.

The African Development Bank financing savings of UAC 17,760,000 is financing construction of Mariakani substation and the Nanyuki Rumuruti underground cable projects. The current ADB undrawn balance is zero due to additional utilisation and cancellation of the savings. AFD EUR 13,500,000 is financing the completion of Nairobi Ring Project.

1362. Budgetary Control and Performance

The under absorption of Lot 6 was affected by delay in wayleave acquisition due to limited exchequer funding, lack of proper documentation and further the converter substation was delayed because of non-fulfilment of contractual obligations by the contractor. However, the project was completed in December 2022 and is operating on Monopolar configuration awaiting commissioning of ground electrode.

1363. Long Outstanding Wayleave Compensation

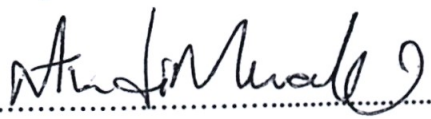
Kshs. 375,078 relates to a PAP who is serving custodial sentence and those not paid due to incomplete documentation. Compensation will be settled when advised by the PAPs and all supporting documents have been provided

1364. Delay in Project Deliverables

The delay in project completion was as a result of right of way issues and COVID 19 pandemic. The project was completed and commissioned in December 2022 to operate on Monopolar configuration awaiting commissioning of ground electrode, draw down of funding from financier was done in good time and is at 100% and the relevant invoices settled.

MIN.NO.NA/DAAGPC/PAC/2024/378 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.15 p.m. The next meeting will be held today at 2.00 p.m.

Signed.....

Date

The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 212TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON THURSDAY, 21ST NOVEMBER 2024, AT 10.00 A.M IN COMMITTEE ROOM
23, BUNGE TOWER**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. The Hon. David Kiplagat, MP
4. The Hon. Mohamed Aden Adow, MP
5. The Hon. Nabwera Daraja Nabii, MP
6. The Hon. Samuel Kinuthia Gachobe, MP
7. The Hon. Victor Kipng'etich Koech, MP
8. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
2. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. Amina Udgoon Siyad, MP
5. The Hon. Gabriel Gathuka Kagombe, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------|
| 1. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 2. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 4. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 5. Ms. Lydia Shalom | – | Research Officer III |
| 6. Ms. Yvonne Kendi | – | Hansard Officer III |
| 7. Mr. Mark Mbuthia | – | Audio Officer |
| 8. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|--------------------------|---|-------------------|
| 1. Mr. Daniel M. Ndung'u | – | Director of Audit |
| 2. Mr. James Ngure | – | Principal Auditor |
| 3. Mr. Ezekiel O. Omoro | – | Audit Associate |

NATIONAL TREASURY

Rev. CPA Lawrence K. Kwiriga

STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES

- | | | |
|-----------------------|---|--------------------------|
| 1. Amb. Julius Bitok | – | Principal Secretary |
| 2. Amb. Issac Ochieng | – | Director General Citizen |

3. Ms. Everline Cheluget	—	Director General Immigration
4. Mr. Nixon Nganga	—	Director of Communication
5. Mr. Joseph Muraya	—	Senior Chief Finance Officer
6. Mr. Loise Kibicho	—	Senior Deputy Accountant General
7. Mr. Samuel R Lukoru	—	Director Civil Registration
8. Ms. Bancy Wamyu	—	Deputy Director of Protocol
9. Mr. Jack Okula	—	Advisor to Principal Secretary
10. Daniel Maiyo	—	PA. Principal Secretary
11. Mr J.K. Kianda	—	Secretary
12. Mr. Christopher Wanjau	—	Secretary
13. Leonard Nangoke	—	Secretary

STATE DEPARTMENT FOR DIASPORA AFFAIRS

1. Ms. Roseline Kathure Njogu	—	Principal Secretary
2. Ms. Polly Njeru Maingi	—	Senior Deputy Accountant General
3. Mr. Henry Mutiso	—	Assistant Accountant General
4. Mr. obiero Mekuri	—	Head of Supply Chain Management.
5. Mr. Isaiah Kabira	—	Secretary

MIN.NO. NA/DAAOSC/PAC/2024/370 PRELIMINARIES

The Chairperson called the meeting to order at 10:15 p.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/371 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 204th sitting** were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. Yakub Adow Kuno, MP.
2. **Minutes of the 205th sitting** were confirmed as having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP
3. **Minutes of the 206th sitting** were confirmed as having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
4. **Minutes of the 207th sitting** were confirmed as having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
5. **Minutes of the 208th sitting** were confirmed as having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
6. **Minutes of the 209th sitting** were confirmed as having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.

7. **Minutes of the 210th sitting** were confirmed as having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
8. **Minutes of the 211th sitting** were confirmed as having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP, and seconded and seconded by The Hon. Samuel Kinuthia Gachobe, MP.

There were no matters arising.

MIN.NO.NA/DAAOSC/PAC/2024/372 STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES; VOTE 2024

Amb. Julius Bitok, the Principal Secretary/Accounting Officer for the State Department for Immigration and Citizen Services appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2021/2022;

The Committee marked the following issues as resolved;

1. 233. Pending Bills
2. 234. Delay in Delivery of E-passport Booklets
3. 235. Inefficiencies in Digitization and Storage of Birth and Death Records


MIN.NO.NA/DAAOSC/PAC/2024/373 STATE DEPARTMENT FOR DIASPORA AFFAIRS; VOTE 1054

Ms. Roseline Kathure Njogu, the Principal Secretary/Accounting Officer for State Department for Diaspora Affairs appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2021/2022;

*The Committee marked resolved the audit query on **Pending Bills (No. 308)** after the Committee noted the State Department had paid all the pending bills.*

MIN.NO.NA/DAAOSC/PAC/2024/374 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.30 p.m. The next meeting will be held on 22nd November, 2024 at Naivasha.

Signed.....

Date

The Hon. Nicholas Tindi S. Mwale, MP

Vice Chairperson

**MINUTES OF THE 211TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY, 18TH NOVEMBER 2024, IN COMMITTEE ROOM 23, BUNGE
TOWER, AT 2.30 P.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Samuel Kinuthia Gachobe, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Eckomas Mwengi Mutuse, OGW, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Victor Kipng'etich Koech, MP
9. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

1. Mr. Victor Weke – Senior Clerk Assistant/Lead Clerk
2. Ms. Lilian Mwikali Mutiso – Clerk Assistant III
3. Mr. Jacknorine A. Buleemi – Clerk Assistant III
4. Mr. Cyrille Mutali – Fiscal Analyst III
5. Ms. Lydia Shalom Migare – Research Officer III
6. Ms. Yvonne Kendi – Hansard Officer III
7. Mr. Hillary Mageka – Media Relations Officer
8. Mr. Josphat Bundotich – Principal Sergeant at Arms

OFFICE OF THE AUDITOR-GENERAL

1. Ms. Ruth Kuria – Deputy Director of Audit
2. Mr. Paul Kagwanja – Deputy Director, LPO
3. Mr. Ezekiel Omoro – Audit Associate

NATIONAL TREASURY

- Rev. CPA Kimathi Kwiriga – Senior Accountant

EXECUTIVE OFFICE OF THE PRESIDENT

1. Hon. Katoo Ole Metito, EGH – Statehouse Comptroller
2. Mr. Kipchumba Karori – Legal Secretary
3. Mr. Joel Langat – Snr. Dep. Accountant General
4. Mr. Eric Kirui – Senior Finance Officer

- | | | |
|------------------------|---|---------------------------|
| 5. Ms. Martha Nanga | – | Finance Officer |
| 6. Mr. Michael Kamau | – | AAG |
| 7. Mr. Bibiana Onyongo | – | Deputy Accountant General |

MIN.NO. NA/DAAOSC/PAC/2024/366 PRELIMINARIES

The Chairperson called the meeting to order forty-five minutes past two o'clock and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/367 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAOSC/PAC/2024/368 EVIDENCE: EXECUTIVE OFFICE OF THE PRESIDENT - VOTE 1011

Hon. Katoo Ole Metito, EGH, the Statehouse Comptroller for the Executive Office of the President appeared before the Committee accompanied by other technical officers and submitted as follows in response to audit queries for the financial year 2022/2023;

The Committee marked the following queries as resolved:

- i. 181.3 Construction of Kamitha Road; and
- ii. 185. Undrawn Project Funds and Lapse of Project Period.

Outstanding Queries

180. Pending Accounts payables

The non-payment of the pending bills totalling Kshs.12,347,481,810 was due to inadequate exchequer disbursements. The bills were before the Pending Bills Verification Committee.

181. Unresolved Prior Year Matters

181.1 Construction and Equipping of Health Facilities

Eight Level 3 health facilities and eight Level 2 facilities had been completed and are operational, while the remaining three facilities had been completed but are awaiting connection to water, sewer, and electricity.

181.2 Irregular Procurement of Street Lights

The summary of the Bills of Quantities for the Performance-Based Contracts for Thika Road Street Lighting Maintenance quoted unit costs that were exclusive of VAT, leading to the price difference.

181.4 Water Sewer Extensions and Street Lighting

NMS contracted a Kshs. 4.48 billion project in 2021 to expand water, sewer, and lighting systems. By May 2022, 37% of the funds had been paid, but the project was only 30% complete.

The slow pace of the project was due to delays in the payment of supplier certificates, attributed to insufficient exchequer releases.

181.5 Incomplete Rehabilitation of Jevanjee Park

NMS began upgrading Jevanjee Park in February 2020 at an estimated cost of Kshs.15 million, with a planned duration of four months. As of November 2022, the project remained incomplete, with materials still on-site and vulnerable to theft.

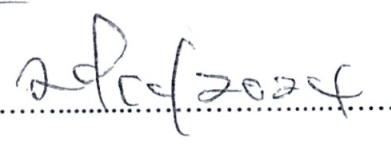
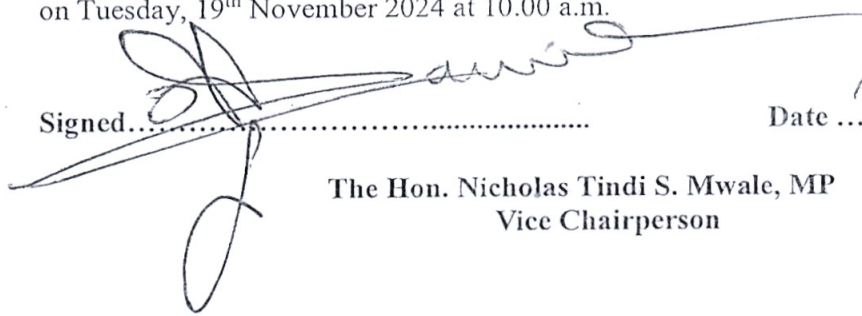
The Committee directed the Accounting Officer to obtain a status report of the project from the Nairobi County Government.

MIN.NO.NA/DAAOSC/PAC/2024/310 ADJOURNMENT

There being no other business, the meeting was adjourned at 4.30 p.m. The next meeting will be held on Tuesday, 19th November 2024 at 10.00 a.m.

Signed.....

Date



**The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson**

**MINUTES OF THE 210TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON MONDAY, 18TH NOVEMBER 2024 IN COMMITTEE ROOM 23, BUNGE
TOWER AT 10.00 A.M.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. Eckomas Mwengi Mutuse, OGW, MP
4. The Hon. (Dr.) Edwin Mugo Gichuki, MP
5. The Hon. Nabwera Daraja Nabii, MP
6. The Hon. Victor Kipng'etich Koech, MP
7. The Hon. David Kiplagat, MP
8. The Hon. Yakub Adow Kuno, MP
9. The Hon. Samuel Kinuthia Gachobe, MP

ABSENT WITH APOLOGY

1. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP
4. The Hon. Amina Udgoon Siyad, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|----------------------------|
| 1. Mr. Victor Weke | – | Senior Clerk Assistant |
| 2. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 3. Ms Lilian Mwikali | – | Clerk Assistant III |
| 4. Mr. Mohamed Jelle | – | Clerk Assistant III |
| 5. Mr. Josphat Bundotich | – | Principal Sergeant-At-Arms |
| 6. Mr. Lenny Muchangi | – | Legal Counsel II |
| 7. Mr. Cyrille Mutali | – | Fiscal Analyst III |
| 8. Ms Lydia Migare | – | Researcher III |
| 9. Mr. Henry Mageka | – | Media Relations Officer |
| 10. Ms. Yvonne Kendi | – | Hansard Officer III |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|----------------------|---|--------------------------|
| 1. Mr. Wilson Kamula | – | Director of Audit |
| 2. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 3. Mr. Ezekiel Omoro | – | Audit Associate |

THE NATIONAL TREASURY

- | | | |
|------------------------------|---|-------------------|
| Rev. CPA Lawrence K. Kwiriga | - | Senior Accountant |
|------------------------------|---|-------------------|

NATIONAL LAND COMMISSION

1. Ms. Kabale Tache	—	CEO/Commission Secretary
2. Mr. Bernard Cherutich	—	Director Finance
3. Mr. Walter Menya	—	Head of Corporate Communication
4. Mr. Ben Bett	—	Director Human Resource & Administration
5. Mr. Brian Ikal	—	Director Legal Affairs
6. Mr. Mohamed Farah	—	Head of Procurement
7. Mr. Daniel Mwakio	—	Deputy Director Finance
8. Mr. Abdullahi Dandin	—	Principal Accountant
9. Mr. Ken Mutai	—	Accountant

MIN.NO. NA/DAAGPC/PAC/2024/362 PRELIMINARIES

The Chairperson called the meeting to order at twenty minutes past ten o'clock, said a word of prayer followed by a round of introductions.

MIN.NO.NA/DAAGPC/PAC/2024/363 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

Confirmation of minutes of previous sittings was deferred to the next sitting.

MIN.NO.NA/DAAGPC/PAC/2024/364 EVIDENCE: NATIONAL LAND COMMISSION. VOTE 2021.

Ms. Kabale Tache, the CEO/Secretary to the Commission/Accounting Officer for the Commission appeared before the Committee accompanied by other officers and submitted as follows in response to audit queries for the financial year 2021/2022;

1962. Misclassification of Expenditure

Misclassification of Kshs. 5,592,044 in respect to compensation of employees, use of goods and services and acquisition of assets was as a result of budget cuts during the year under review. They however failed to obtain a re-allocation authorization from National Treasury.

1963. Failure to Refund Expenses through the Compensation Fund

Kshs. 100,000,000 was paid to Prof. Tom Ojienda and Company advocates through the compensation account as a result of court of appeal ruling /Garnishee order to National Land Commission GOK-CBK Recurrent Account.

The Commission has since refunded Kshs. 700,000 to the Compensation Fund account.

1964. Budgetary Control and Performance

The Commission utilized its budget within the allocated ceiling after supplementary estimates. Further, the Commission does not budget for funds to be paid to Persons Affected by the projects (PAPs) nor does the Commission budget for the administration expenses paid during the year from the Compensation account and receipts/interest earned from the unpaid project affected persons taking into account the funds received by the Commission are supposed to be paid promptly to the affected

persons. Compulsory land acquisition is demand driven hence the Commission is not in a position to budget for the funds.

1965. Pending Bills

The Commission was unable to settle staff claims of Kshs. 51,148,398.78 due to inadequate budgetary allocations from National Treasury and Parliament and subsequent austerity measures. However, the Commission partly settled 25 million as first charge in the FY 2023/24. NLC continues to engage the National Treasury for additional budgetary support.

1966. Unresolved Prior Year Matters

The Committee directed that management gives a status report within the next fourteen days detailing on the status of implementation of the Committee's recommendations in the report.

1967. Unsatisfactory Partitioning Works at the National Land Commission Offices

The Contractor did not actually revise the Bill of quantities but presented an invoice to claim an additional Ksh 16 Million as extra works done in the Commissioners' offices and claim that they were not covered in the initial specifications/Bill of quantities. The Commission refuted the claim.

The partitioning work was done to standard however, there is structural challenge in the building that affects some offices when it rains. These are unforeseen /emerging issues which are handled during defect/snag liability period. There have been several inspection tours done by Public Works, Contractor and NLC Team to correct the snags/defects. This challenge has been noted and the 316 Upper Hill Management has been notified to correct the anomaly which they are in the process of addressing it.

1968. Failure to Comply with the Approved Staff Establishment

As per the Commission Strategic Plan, there are clear plans to continuously recruit staff to the approved level of staff establishment. There have also been cases of staff retirements, natural attrition, resignations etc. These among also Government directive on the freeze of recruitment in all public entities has made NLC not to achieve the optimal staff level requirements. However, the Commission is progressively filling up the vacant positions subject to availability of funds/Budget by the Treasury.

1969. Non-Compliance With One Third Rule on Basic Pay

Management stated that this was occasioned by implementation of Finance Act 2022 and 2023 where there was introduction of new PAYE rates, NSSF rates and housing levy rates. However, staff have been advised to regularize the same by reducing voluntary deductions in their pay slips.

1970 Officers on Acting Capacity Beyond Stipulated Time

Twenty-five (25) employees continued to serve in acting capacities beyond the stipulated six (6) months period, occasioned by failure to get approval from National Treasury to recruit/fill the positions in time for the staff affected. Currently 23 positions out of 25 have substantively been filled safe for 2 positions still pending. The pending 2 positions will be addressed in the FY 2024/25.

1971. Long Outstanding Third-Party Deposits and Retention Balances

The long outstanding non payable/Compensation funds was as a result of Long outstanding court cases and unresolved succession family cases, missing ownership documents, Family disputes, The

Commission engages other Government agencies/project affected persons with aim of resolving and fast tracking Compensation payments.

1972. Management of Grounded Motor Vehicles

Management stated that all the 13 vehicles were not grounded but not in use due to lack of budget to cater for motor vehicle repairs and services as per the attached defect report and duration of the defects. Only two vehicles; GKB 499D and GKB 651S were grounded and were in disposal process and has since been disposed in the subsequent FY 2023/24. The vehicles are bearing private registration number plates because the vehicles were donated to the Commission by development partners which have also been disposed.

1973. Lack of Commission Evaluation

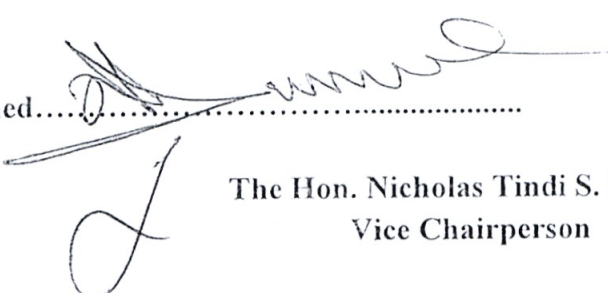
The Commission did not carry out evaluation of the Commissions performance of its committees and that of the Secretary/CEO during the year under review. However the same has since been done in the subsequent financial year 2023/24 and going forward.

MIN.NO.NA/DAAGPC/PAC/2024/365 ADJOURNMENT

There being no other business, the meeting was adjourned at 1.07 p.m. The next meeting will be held on Tuesday, 19th November, 2024 at 10.00 a.m.

Signed.....

Date 25/11/24


The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

**MINUTES OF THE 209TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE
HELD ON TUESDAY, 12TH NOVEMBER 2024, AT 10.00 A.M IN COMMITTEE ROOM
23, BUNGE TOWER.**

PRESENT

1. The Hon. Nicholas Tindi S. Mwale, MP – Vice Chairperson
2. The Hon. (Dr.) Otiende Amollo, SC, EBS, MP
3. The Hon. (Dr.) Wilberforce Ojiambo Oundo, MP
4. The Hon. Eckomas Mwengi Mutuse, OGW, MP
5. The Hon. (Dr.) Edwin Mugo Gichuki, MP
6. The Hon. David Kiplagat, MP
7. The Hon. Nabwera Daraja Nabii, MP
8. The Hon. Samuel Kinuthia Gachobe, MP
9. The Hon. Victor Kipng'etich Koech, MP
10. The Hon. Yakub Adow Kuno, MP

ABSENT WITH APOLOGY

1. The Hon. Amina Udgoon Siyad, MP
2. The Hon. Gabriel Gathuka Kagombe, MP
3. The Hon. Mohamed Aden Adow, MP

IN-ATTENDANCE

COMMITTEE SECRETARIAT

- | | | |
|---------------------------|---|------------------------|
| 1. Mr. Victor Weke Imbo | – | Senior Clerk Assistant |
| 2. Mr. Mohamed Jelle Abdi | – | Clerk Assistant III |
| 3. Mr. Jacknorine Buleemi | – | Clerk Assistant III |
| 4. Ms. Lilian Mwikali | – | Clerk Assistant III |
| 5. CPA. Cyrill Mutali | – | Fiscal Analyst III |
| 6. Ms. Lydia Shalom | – | Research Officer III |
| 7. Ms. Yvonne Kendi | – | Hansard Officer III |
| 8. Ms. Mercyline Kerubo | – | Audio Officer |
| 9. Mr. Hillary Mageka | – | Media Relations |

OFFICE OF THE AUDITOR-GENERAL

- | | | |
|--------------------------|---|--------------------------|
| 1. Mr. Justus Oloo Okumu | – | Director Audit |
| 2. Ms. Sharon Wangari | – | Deputy Director of Audit |
| 3. Mr. Paul Kagwanja | – | Deputy Director of Audit |
| 4. Mr. Ezekiel O. Omoro | – | Audit Associates |

NATIONAL TREASURY

- | | | |
|------------------------------|---|----------------------|
| Rev. CPA Lawrence K. Kwiriga | – | Principal Accountant |
|------------------------------|---|----------------------|

TEACHERS SERVICE COMMISSION

1. Dr. Nancy Macharia	—	Chief Executive Officer
2. Dr. Jamleck Muturi John	—	Chairman
3. Mr. Cheptumo Aiyabei	—	Director Finance and Accounting
4. Mr. Calvin Anyuor	—	Director of Legal Services
5. Ms. Lilian Mwangi	—	Deputy Director of Staffing
6. Ms. Lucinda Mkarigha	—	Legal Officer
7. Mr. Gabriel Mathenge	—	DHCS
8. Mr. Kenneth Muriuki	—	Principal Accountant
9. Mr. John Karanja	—	Accountant
10. Mr. George Odawo	—	Accountant

MIN.NO. NA/DAAOSC/PAC/2024/358 PRELIMINARIES

The Chairperson called the meeting to order at 10:15 a.m. and said a word of prayer, followed by introductions by all present.

MIN.NO.NA/DAAOSC/PAC/2024/359 CONFIRMATION OF MINUTES OF PREVIOUS SITTINGS

1. **Minutes of the 182nd sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
2. **Minutes of the 183rd sitting** were confirmed as having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
3. **Minutes of the 184th sitting** were confirmed as having been proposed by The Hon. Eckomas Mwengi Mutuse, OGW, MP, and seconded and seconded by The Hon. Yakub Adow Kuno, MP.
4. **Minutes of the 185th sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Eckomas Mwengi Mutuse, OGW, MP.
5. **Minutes of the 186^h sitting** were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. Eckomas Mwengi Mutuse, OGW, MP.
6. **Minutes of the 187th sitting** were confirmed having been proposed by The Hon. Eckomas Mwengi Mutuse, OGW, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
7. **Minutes of the 188th sitting** were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
8. **Minutes of the 189th sitting** were confirmed having been proposed by The Hon. Eckomas Mwengi Mutuse, OGW, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
9. **Minutes of the 190th sitting** were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. Eckomas Mwengi Mutuse, OGW, MP.
10. **Minutes of the 191st sitting** were confirmed having been proposed by The Hon. Victor Kipng'etich Koech, MP, and seconded by The Hon. Yakub Adow Kuno, MP.
11. **Minutes of the 192nd sitting** were confirmed having been proposed by The Hon. Eckomas Mwengi Mutuse, OGW, MP, and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
12. **Minutes of the 193rd sitting** were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP. and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.

13. **Minutes of the 194th** sitting were confirmed having been proposed by The Hon. Yakub Adow Kuno, MP. and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
14. **Minutes of the 195th** sitting were confirmed having been proposed by The Hon. Eckomas Mwangi Mutuse, OGW, MP and seconded by The Hon. Victor Kipng'etich Koech, MP
15. **Minutes of the 196th** sitting were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP. and seconded by The The Hon. Yakub Adow Kuno, MP.
16. **Minutes of the 197th** sitting were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Victor Kipng'etich Koech, MP
17. **Minutes of the 198th** sitting were confirmed having been proposed by The Hon. (Dr.) Edwin Mugo Gichuki, MP and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
18. **Minutes of the 199th** sitting were confirmed having been proposed by The Hon. Eckomas Mwangi Mutuse, OGW, MP, and seconded by The Hon. Yakub Adow Kuno, MP.
19. **Minutes of the 200th** sitting were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP, and seconded by The Hon. Victor Kipng'etich Koech, MP.
20. **Minutes of the 201st** sitting were confirmed having been proposed by The Hon. Yakub Adow Kuno, MP and seconded by The Hon. Samuel Kinuthia Gachobe, MP.
21. **Minutes of the 202nd** sitting were confirmed having been proposed by The Hon. Yakub Adow Kuno, MP and seconded by The Hon. (Dr.) Edwin Mugo Gichuki, MP.
22. **Minutes of the 203rd** sitting were confirmed having been proposed by The Hon. Samuel Kinuthia Gachobe, MP and seconded by The Hon. Victor Kipng'etich Koech, MP.

There were no matters arising.

MIN.NO.NA/DAAOSC/PAC/2024/360

TEACHERS SERVICE COMMISSION; VOTE
2091

Ms. Nancy Macharia the Chief Executive Officer/Accounting Officer for the Teachers Service Commission appeared before the Committee accompanied by other officers and submitted the following in response to audit queries for the financial year 2022/2023;

The Committee marked the following issues as resolved;

1. **2060. Pending Bills**
2. **2061. Long Outstanding Payables**
3. **2064. Failure to Surrender Unspent Funds for Re-Voting**
4. **2065. Delays in Completion of Machakos and Kilifi County Offices**
5. **2065. Delays in Completion of Machakos and Kilifi County Offices**

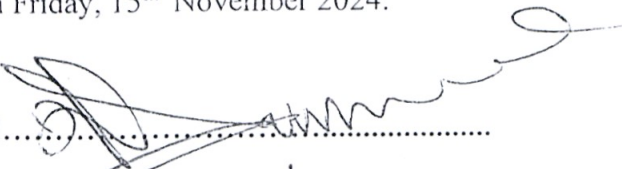
2063.1 Lack of Fund Governing Regulations

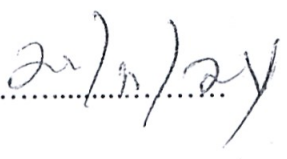
The Commission was finalizing the car loan and the mortgage regulations which will guide the fund and allow for the preparation of separate financial statements for submission to the auditor general as per the requirement of section 81(4) of the Public Finance Management Act


The Committee directed the Accounting Officer to provide regulations guiding car loans and mortgages by end of year.

MIN.NO.NA/DAAOSC/PAC/2024/361 ADJOURNMENT

There being no other business, the meeting was adjourned at 12.12 p.m. The next meeting will be held on Friday, 15th November 2024.

Signed.....

Date


The Hon. Nicholas Tindi S. Mwale, MP
Vice Chairperson

