THE NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT – FIFTH SESSION – 2026

DIRECTORATE OF DEPARTMENTAL COMMITTEES

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING

REPORT ON:

THE CONSIDERATION OF THE SENATE AMENDMENTS TO THE PUBLIC FINANCE MANAGEMENT (AMENDMENT) (NO. 4) BILL, 2024 (NATIONAL ASSEMBLY BILLS NO. 45 OF 2024)

VOLUME II: ANNEXTURES

The Directorate of Departmental Committees
Clerk's Chambers
Parliament Buildings
NAIROBI

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THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 13 OCT 2026 DAY. TUESDAY
TABLED BY: HON. FCPA FRANCIS KURIA, CBS, MP (CHAIRPERSON)
CLERK-AT-THE-TABLE: INZOFU MWALE, HSC

OCTOBER 2026

THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT – FIFTH SESSION - 2026

DEPARTMENTAL COMMITTEE ON FINANCE AND NATIONAL PLANNING.
ADOPTION LIST

REPORT ON THE SENATE AMENDMENTS TO THE PUBLIC AUDIT (AMENDMENT) BILL, 2024 (NATIONAL ASSEMBLY BILLS NO.4 OF 2024

We, the Members of the Departmental Committee on Finance and National Planning have pursuant to Standing Order 199, adopted this Report and affix our signatures to affirm our approval and confirm its accuracy, validity and authenticity today, **Tuesday, 13th October, 2026.**

S/NO.	**NAME**	**SIGNATURE**
1.	HON. (FCPA). KURIA KIMANI, CBS, MP - **CHAIRPERSON**	
2.	HON. (AMB). BENJAMIN KIPKIRUI LANGAT, CBS, MP – **VICE CHAIRPERSON**	
3.	HON. KALUMA PETER OPONDO, CBS, MP	
4.	HON. GEORGE SUNKUYIA RISA, MP	
5.	HON. (FCPA) JOSEPH MAERO OYULA, MP	
6.	HON. ANDREW ADIPO OKUOME, MP	
7.	HON. DAVID MWALIKA MBONI, MP	
8.	HON. CHIFOROMODO MANGALE MUNGA, MP	
9.	HON. GATHONI WAMUCHOMBA, MP	
10.	HON. (CPA) JULIUS KIPLETTING RUTTO, MP	
11.	HON. PAUL KIBICHIY BIEGO, MP	
12.	HON. UMUL KER SHEIKH KASSIM, MP	
13.	HON. DR. SHADRACK MWITI ITHINJI, MP	
14.	HON. DR. JOHN ARIKO NAMOIT, MP	
15.	HON. MOHAMED SOUD MACHELE, MP	

26 AUG 2026
Directorate of Departmental Committees

DIRECTORATE OF LEGISLATIVE & PROCEDURAL SERVICES
THE TABLE OFFICE

MEMO

Ms. T. Chebet, PGAII
Pse deal
Mutega SD-DC
26/AUG/2026

TO : **Director, Departmental Committees**

FROM : **Head of the Table Office Department**

DATE : **25th August 2026**

SUBJECT : **MESSAGE FROM SENATE**

On Tuesday, 6th August 2026, the Honourable Speaker conveyed a Message from the Senate on the following Bill:

- Schedule of Senate amendments to **the Public Audit (Amendment) Bill (National Assembly Bill No. 4 of 2024)**

Enclosed herewith, please find the Schedule of Senate amendments to the Bill for onward transmission to the relevant Committee.

WANJIRU NDINDIRI

Encls.

Copy to: Clerk of the National Assembly
Deputy Clerks
Director, Legislative & Procedural Services
Chief Librarian, Library & ICT Services

REPUBLIC OF KENYA

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Telephone 2848003
Fax: 2243694
E-mail: clerk.senate@parliament.go.ke

Clerk's Chambers
The Senate
Parliament Buildings
P. O. Box 41842 –00100
Nairobi, Kenya

PARLIAMENT OF KENYA
OFFICE OF THE CLERK OF THE SENATE

REF: SEN/L&P/MSG.2026/ (23) **21st July, 2026**

Mr. Samuel J. Njoroge, CBS,
Clerk of the National Assembly,
Parliament Buildings,
NAIROBI.

Dear Hon. Clerk,

(1) DLPS
Please process.
31/07/20

PASSAGE OF THE PUBLIC AUDIT (AMENDMENT) BILL (NATIONAL ASSEMBLY BILLS NO. 4 OF 2024)

The above matter refers.

The Senate, on Tuesday, 21st July, 2026 passed the Public Audit (Amendment) Bill (National Assembly Bills No. 4 of 2024).

Pursuant to Articles 110 (4) and 112 (1)(b) of the Constitution and the provisions of Standing Orders 46 (2) and 164 (c) of the Senate, I hereby forward to you the Message from the Speaker of the Senate.

Please find attached copies of the Votes and Proceedings, the Hansard and the Order Paper of the sitting.

Yours truly,

J.M. NYEGENYE, CBS,
CLERK OF THE SENATE.

(2) HCO
Please
31/7.

(3) VN
Please prepare a Message for this & the other Bills for Tue
31/7/26
1/8/26

NATIONAL ASSEMBLY
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30 JUL 2026
DEPUTY CLERK S. KIOKO
P. O. Box 41842 - 00100, NAIROBI

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P. O. Box 41842, NAIROBI.

REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT – (FIFTH SESSION)

THE SENATE

MESSAGES

MESSAGE TO THE NATIONAL ASSEMBLY

No. 23 of 2026

PASSAGE OF THE PUBLIC AUDIT (AMENDMENT) BILL (NATIONAL ASSEMBLY BILLS NO. 4 OF 2024)

PURSUANT to Article 110 (4) of the Constitution and the provisions of Standing Orders 46 (1) and 164 (c) of the Senate, I hereby convey the following Message from the Senate –

"WHEREAS, the Public Audit (Amendment) Bill (National Assembly Bills No. 4 of 2024) was published *vide* Kenya Gazette Supplement No. 28 on 2nd February, 2024, to amend the Public Audit Act, 2015 and for connected purposes;

AND WHEREAS, the National Assembly considered the said Bill and passed it on Tuesday, 11th March, 2025 with amendments and forwarded the Bill to the Senate for consideration.

AND WHEREAS, the Senate on Tuesday, 21st July, 2026 considered and passed the said Bill with amendments and in the form attached hereto;

NOW THEREFORE, in accordance with the provisions of Article 112 (1)(b) of the Constitution and Standing Orders 46 (1) and 164 (c) of the Senate, I hereby convey the said decision of the Senate and seek concurrence of the National Assembly to the Senate amendments."

RT. HON. AMASON JEFFAH KINGI, EGH, MP
SPEAKER OF THE SENATE
21st July, 2026

REPUBLIC OF KENYA

Telegraphic Address
'Bunge', Nairobi
Telephone 2848003
Fax: 2243694
E-mail: clerk.senate@parliament.go.ke

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The Senate
Parliament Buildings
P. O. Box 41842 – 00100
Nairobi, Kenya

PARLIAMENT OF KENYA
OFFICE OF THE CLERK OF THE SENATE

THE PUBLIC AUDIT (AMENDMENT) BILL (NATIONAL ASSEMBLY BILLS NO. 4 OF 2024)

The Senate, on Tuesday, 21st July, 2026, considered and passed **the Public Audit (Amendment) Bill (National Assembly Bills No. 4 of 2024)** with amendments as follows –

CLAUSE 7

THAT the Bill be amended by deleting clause 7.

CLAUSE 12

THAT clause 12 of the Bill be amended in the proposed new subsection (1) by deleting the word "Senior" appearing immediately after the words "shall be a".

CLAUSE 13

THAT clause 13 of the Bill be amended in paragraph (a) in the proposed new subsection (1) by deleting the word "Senior" appearing immediately before the words "Deputy Auditor-General".

CLAUSE 21

THAT the Bill be amended by deleting clause 21 and substituting therefor the following new clause—

Repeal of section 25 of Cap. 412B

21. Section 25 of the principal Act is repealed.

CLAUSE 22

THAT the Bill be amended by deleting clause 22 and substituting therefor the following new clause—

Signature _____

Repeal of section 26 of Cap. 412B

22. Section 26 of the principal Act is repealed.

CLAUSE 23

THAT the Bill be amended by deleting clause 23 and substituting therefor the following new clause—

Repeal of section 27 of Cap. 412B

23. Section 27 of the principal Act is repealed.

CLAUSE 24

THAT clause 24 of the Bill be amended in the proposed new section 31(1) by inserting the following new paragraph immediately after paragraph (b) —

(ba) at the end of an audit process on a public entity, there shall be an exit meeting between the officers of the office of the Auditor-General and the accounting officer of the respective entity to deliberate on an issue raised in the audit report.

CLAUSE 31

THAT the Bill be amended by deleting clause 31 and substituting therefor the following new clause—

Amendment of section 38 of Cap. 412B.

31. Section 38 of the principal Act is amended by deleting the words "lawfully and in an effective way" appearing immediately after the words "were done" and substituting therefor the words "in a lawful, economic, effective and efficient manner".

CLAUSE 32

THAT the Bill be amended by deleting clause 32 and substituting therefor the following new clause—

Insertion of new sections in Cap. 412B.

32. The principal Act is amended by inserting the following new sections immediately after section 38 —

Citizen accountability audits.

38A. The Auditor-General may conduct periodic citizen accountability audits, upon

Signature _____

request or at his or her own initiative, to ensure public contribution or participation in the audit process pursuant to Article 10 and 201 of the Constitution.

Compliance audits.

38B. The Auditor-General may conduct compliance audits to examine whether a public entity has complied with relevant laws, regulations and policies in the management of public resources.

Human resource audits.

38C. The Auditor-General may conduct human resource audits in public institutions.

Any other audit

38D. The Auditor-General may conduct any other audit that he or she may deem necessary for better carrying out of his or her functions under the Act.

NEW CLAUSES

THAT the Bill be amended by inserting the following new clause immediately after clause 40—

Amendment of section 47 of Cap. 412B.

40A. Section 47 of the principal Act is amended—

(a) in subsection (1) by deleting the word "three" appearing immediately after the words "Auditor-General within" and substituting therefor the word "two"; and

(b) by inserting the following new subsection immediately after subsection (1) —

(1A) An accounting officer shall submit the financial statements under subsection (1) in both hard copy and electronic form.

Signature _____

Signature _____

REPUBLIC OF KENYA

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OFFICE OF THE CLERK OF THE SENATE

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Please process.
31/07/26

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Pursuant to Articles 110 (4) and 112 (1)(b) of the Constitution and the provisions of Standing Orders 46 (2) and 164 (c) of the Senate, I hereby forward to you the Message from the Speaker of the Senate.

Please find attached copies of the Votes and Proceedings, the Hansard and the Order Paper of the sitting.

Yours truly,

J.M. NYEGENYE, CBS,
CLERK OF THE SENATE.

(2) HCO
Forward.
Angeline
31/7.

(3) VN
Please prepare a Message for Hon. & the other Bills for 1st
4/8/26
31/7/26

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REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT – (FIFTH SESSION)

THE SENATE

MESSAGES

MESSAGE TO THE NATIONAL ASSEMBLY

No. 23 of 2026

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"WHEREAS, the Public Audit (Amendment) Bill (National Assembly Bills No. 4 of 2024) was published *vide* Kenya Gazette Supplement No. 28 on 2nd February, 2024, to amend the Public Audit Act, 2015 and for connected purposes;

AND WHEREAS, the National Assembly considered the said Bill and passed it on Tuesday, 11th March, 2025 with amendments and forwarded the Bill to the Senate for consideration.

AND WHEREAS, the Senate on Tuesday, 21st July, 2026 considered and passed the said Bill with amendments and in the form attached hereto;

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RT. HON. AMASON JEFFAH KINGI, EGH, MP
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THAT the Bill be amended by deleting clause 22 and substituting therefor the following new clause—

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THAT the Bill be amended by deleting clause 23 and substituting therefor the following new clause—

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38D. The Auditor-General may conduct any other audit that he or she may deem necessary for better carrying out of his or her functions under the Act.

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(a) in subsection (1) by deleting the word "three" appearing immediately after the words "Auditor-General within" and substituting therefor the word "two"; and

(b) by inserting the following new subsection immediately after subsection (1) —

(1A) An accounting officer shall submit the financial statements under subsection (1) in both hard copy and electronic form.

Signature _____

REPUBLIC OF KENYA

THIRTEENTH PARLIAMENT - (FIFTH SESSION)
THE NATIONAL ASSEMBLY

MESSAGES

MESSAGES FROM THE SENATE

(No. 006 of 2026)

ON THE PASSAGE OF SEVEN BILLS

Honourable Members,

1. Pursuant to the provisions of Standing Order 41(4), I wish to report to the House that I have received **seven (7) Messages** from the Senate regarding its consideration of six (6) Senate Bills and one (1) National Assembly Bill.

2. **Honourable Members,** the **First, Second, Third and Fourth Messages** convey that on Tuesday, 21st July, 2026, the Senate considered and passed the following Senate Bills, **with amendments** –

   (1) **The Environment Laws (Amendment) Bill (Senate Bill No. 23 of 2024),** which seeks to amend the Forest Conservation and Management Act and the Climate Change Act to make further provision for afforestation and reforestation of indigenous forest in Kenya; to promote tree-planting in all counties; and to provide for the setting and formulation of strategies to achieve national environment targets and annual carbon sequestration target;

   (2) **The Sports (Amendment) (No.2) Bill (Senate Bill No. 45 of 2024),** which seeks to amend the Sports Act to create county academies of sports and provide for protection of minors in sports;

(3) **The Statutory Instruments (Amendment) Bill (Senate Bill No. 10 of 2024),** which seeks to amend the Statutory Instruments Act to provide clarity on the timelines within which statutory instruments shall be made and prescribe sanctions for failure by the responsible regulation-making body to make statutory instruments within the specified period; and

(4) **The Heritage and Museums Bill (Senate Bill No. 8 of 2023),** which seeks to provide for the conservation, preservation, protection, research and management of cultural and natural heritage at national and county levels of Government.

3. In addition, **Honourable Members**, the **Fifth** and **Sixth** Messages convey that, on Tuesday, 21st July 2026, the Senate considered and passed the following Bills, **without amendments** –

(1) **The County Hall of Fame Bill (Senate Bill No. 18 of 2023),** which seeks to establish a county hall of fame in each county as an avenue through which the County Governments shall bestow honour on individuals within their respective counties acclaimed as being outstanding, exceptional or illustrious in any profession or activity and to provide a framework for the preservation of the history, heritage and culture of counties; and

(2) **The County Oversight and Accountability Bill (Senate Bill No. 3 of 2024),** which seeks to give effect to Article 96(1) and (3) of the Constitution and to enhance public financial accountability by the county governments.

4. The Senate now seeks the concurrence of the National Assembly on the Six Bills in accordance with the provisions of Article 110(4) of the Constitution.

5. **Honourable Members,** the **Seventh and final Message** conveys that, on Tuesday, 21st July 2026, the Senate considered and passed the Public Audit (Amendment) Bill (National Assembly Bill No. 4 of 2024), **with amendments**.

6. The Senate now seeks the National Assembly's reconsideration of the Bill in accordance with the provisions of Article 112(1)(b) of the Constitution.

7. **Honourable Members**, Standing Order 143(1) requires the Speaker to cause a Bill received from the Senate to be read a First Time upon conveyance of its Message to the House. In this regard, I direct the Clerk to schedule the Six Senate Bills in the Order Paper for the First Reading at the next sitting.

8. Thereafter, the said Bills will stand committed to the respective Committees for consideration as follows–

   (1) The Environment Laws (Amendment) Bill (Senate Bill No. 23 of 2024) to the **Departmental Committee on Environment, Forestry and Mining;**

   (2) The Statutory Instruments (Amendment) Bill (Senate Bill No. 10 of 2024) to the **Departmental Committee on Justice and Legal Affairs**;

   (3) The Sports (Amendment) (No.2) Bill (Senate Bill No. 45 of 2024), the Heritage and Museums Bill (Senate Bill No. 8 of 2023) and the County Hall of Fame Bill (Senate Bill No. 18 of 2023) to the **Departmental Committee on Sports and Culture;** and

   (4) The County Oversight and Accountability Bill (Senate Bill No. 3 of 2024) to the **Departmental Committee on Regional Development.**

9. Further, **Honourable Members,** I hereby refer the Senate amendments to the Public Audit (Amendment) Bill (National Assembly Bill No. 4 of 2024) to the **Departmental Committee on Finance and National Planning** for consideration and reporting. I also direct the Clerk to circulate the *Schedule of Senate Amendments* to the Bill to all Members.

10. With respect to the consideration of the six Senate Bills, the respective Committees are reminded to pay particular attention to the provisions of Articles 109 and 114 of the Constitution and guide the House appropriately.

11. The Committees to which the seven Bills have been referred are encouraged to prioritise consideration and submit their reports as soon as is practicable to enable the House to proceed with the necessary next steps on the Bills.

The House is accordingly informed.

I thank you!

Wetangula

THE RT. HON. (DR.) MOSES F. M. WETANG'ULA, SC, EGH, MP
SPEAKER OF THE NATIONAL ASSEMBLY
Wednesday, 5th August 2026