



**REPUBLIC OF KENYA
THE NATIONAL TREASURY**

TREASURY MEMORANDUM

ON

PUBLIC ACCOUNTS COMMITTEE REPORT

FOR THE YEAR 2022/2023

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 JUL 2026	
DAY: 12/08/2026	
TABLED BY:	Hon. ROBERT RUKORE, MP on behalf of majority leader
CLERK AT THE TABLE:	J. Lemereke

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This Report contains:

Implementation Status on the Public Accounts Committee Recommendations on the Accounts of the National Government of Kenya for the Financial Year 2022/2023, as adopted by the National Assembly on 3rd March, 2026.

1. EXECUTIVE SUMMARY

1.0 Introduction

Section 38 (1) (f) of the Public Finance Management (PFM) Act 2012 requires the Cabinet Secretary to The National Treasury submit to the National Assembly a statement specifying the measures taken by the National Government to implement any recommendation made by the National Assembly with respect to the budget for the previous financial year or years.

The National Treasury received the National Assembly's recommendations on the accounts of financial year 2022/2023 and thereafter requested Accounting Officers for Ministries, Departments and Agencies (MDAs) to implement recommendations made and submit actions taken within three months as required by the PFM Act 2012. This report contains general observations and responses received from the Accounting Officers on implementation status of National Assembly's recommendations on the accounts of national government for fiscal year 2022/2023.

1.1 General Observations

1.1.1 Budgetary Control and Performance

Budget execution involves several aspects of planning, resource mobilization, procurement, accounting and reporting. The National Treasury expectation is that budget targets would be achieved within the financial year as planned. However, expenditure and revenue targets may be affected by unforeseen circumstances which affect budget absorption and funding of activities.

To help alleviate budget under absorption, the government has put in place measures to facilitate timely implementation of programmes and projects while facilitating monitoring and feedback on government programmes and projects within the fiscal year for timely remedial actions. In addition, the Government has also put in place effective cash management through automation of public finance management processes such as revenue collection, procurement planning and payment systems including integrated financial management information systems, internet banking among others to curb budget under-absorption in the national government. The National Treasury has diligently pursued principles of public finance as enshrined in the Constitution under chapter 12, the Public Finance Management Act, 2012, the Public Procurement and Assets Disposal Act, 2015 and other enabling laws and regulations.

Treasury Single Account (TSA): Consolidating government cash balances into a unified framework to enhance visibility of cash flows, ensuring funds are released strictly when needed for project milestones.

1.1.2 Poor Accounting and Late Submission of Supporting Documentation

The National Treasury has been guiding Accounting Officers on the prudent use of public resources through a transparent, open and accountable manner. In this regard, The National Treasury has consistently reminded Accounting Officers of their responsibility to ensure expenditure control and management in accordance with Article 225 of the Constitution and the provision section 62 of the Public Audit Act 2015. In addition, the National Treasury has continued to build capacity of the public finance management professionals on annual basis particularly on financial accounting and reporting at both levels of government as envisaged under the Constitution.

Further, the National Treasury in collaboration with other governance institutions facilitate Ministries, State Departments and Agencies to participate in *FiRe* Awards and recognizes the MDAs with unqualified audit reports. Letters of commendations for good financial reporting and management are issued to Accounting Officers with exemplary performance.

To ensure financial documents are provided for auditing on time, the government strictly enforces statutory submission deadlines. Mechanisms include legally mandated cut-off dates and Treasury Circulars.

1.1.3 Long Outstanding Construction Works/Stalled Projects

The Public Finance Management Act, 2012 (PFMA) under Section 37 and its attendant Regulations, 2015 have put in place a robust framework for submission of budget estimates. Accounting Officers are urged to ensure compliance with the Public Finance Management Act, 2012 & its enabling Regulations to avoid stalled projects and to revote as a priority all long outstanding construction works. The National Treasury circulars has guided Accounting Officers on management of projects including funding of construction works.

1.1.4 Pending Bills

The Government is committed to give expeditious resolution of the pending bills menace in the national Government as we transit from Cash to Accrual Basis of Accounting. In order to deal with the long-term pending bills, the National Treasury established Pending Bills Verification Committee (PBVC) vide Gazette Notice No. 13355 of 29th September, 2023. The mandate of PBVC being to scrutinize and analyze the existing National Government pending bills that have accumulated between June 2005 and June 2022 and make recommendations to the Government on settlement of the verified bills. Previously, the Government has been paying genuine pending bills and has put in place stringent measures for settlement of its obligations in a timely manner. Pending bills at the close of a financial year should form the first charge in the subsequent year's budgetary provisions to ensure prompt payments of suppliers in accordance with prevailing National Treasury Circulars and guidelines. The National Treasury has issued a circular on the prioritization of payment of pending bills and quarterly reports are prepared and submitted to Parliament.

1.1.5 Dual Implementation of Projects between National and County Government

Regulations 72 of the Public Finance Management (National Government) Regulations, 2015 prescribes the administration of Grants. All grants and donations ought to be appropriated by the National Assembly before disbursements. Issues to do with the counterpart funding are normally spelt out clearly in the grant agreements, and the government and community contribution ought to be properly assessed and quantified in all grant support projects.

The National Treasury ensures grants are factored in the budgets and counterpart appropriated and financed through timely exchequer releases.

1.1.6 Non-existence or Weak Internal Audit Functions

The Guidelines in the Gazette Notice No. 2691 of 15th April, 2016 on Audit Committees in the National Government are very clear on the appointing authority who is the Cabinet Secretary of the Ministry. Officers (Internal Auditors) from the Department are deployed to MDAs and Sub County Treasuries and work on behalf of the Internal Auditor General. However, their day-to-day operations they report functionally to the Audit Committees and administratively to the respective Accounting Officers where they are deployed.

The Internal Audit Department in the MDAs ought to have a budget line and not rely on the respective Accounting Officers to provide resources for the department to perform their work which may lead to impairment of their independence. Therefore, the National Treasury proposal to the National Assembly is that the Accounting Officers create a budget line for all audit departments in the MDAs.

1.1.8 Interest and Commitment Fees Charged on Undrawn Loans

The commitment fees are paid on the loans that become effective. Loans become effective when the conditions precedent are met by both the borrower and the lender. The National Treasury shall negotiate the payment of commitment fees to commence on the effective date rather than on signing date.

The National Treasury shall in addition ensure implementing MDAs comply with the requirement of the National Treasury Circular No. 12/2018 (Checklist of mandatory requirement for seeking external resources funding) and that the government is mitigated against any potential financial risks arising from delay in project implementation.

1.1.9 Non-Compliance with the One-Third Rule of Basic Salary

Normally, the Authorized officers in liaison with the State Department of Public Service (owners of IPPD) are mandated to ensure government employees comply with provisions of the law and Human resource policies on the one-third rule of basic salaries.

The wisdom behind the law being to avoid pecuniary embarrassment, as noted by the PAC Committee of the National Assembly, enforcing this rule is impractical because several factors

some beyond the Accounting Officers and the employees themselves (e.g., changes in taxation regimes), contribute to this situation. The Committee's recommendation that the Public Service Commission reviews and submits to the National Assembly amendments to this law, within three (3) months of the adoption of this report is appropriate.

1.2.0 Public Debt

Public and publicly guaranteed debt stock increased to Ksh. 10,581.98 billion as of the end of June 2024 from Ksh. 10,278.88 billion as of the end of June 2023. This comprises an external debt stock of Ksh. 5,171.70 billion and a domestic debt stock of Ksh. 5,410.28 billion.

The 2025 debt management strategy seeks to gradually reduce the stock of Treasury bills in the medium term while lengthening maturity of public debt instruments and deepening the domestic debt market through issuance of medium to long term debt securities accompanied by debt market reforms. From the external sources, the strategy targets a mix of concessional and commercial borrowing.

The National treasury has initiated measures to manage the cost of public debt as contained in the approved medium term debt strategy of 2025/2026 – 2027/2028.

1.2. Statement on Audited Accounts of Revenue for the Period Ending 30th June 2023.

Section 75 of the Public Finance Management Act, 2012 provides that Receivers of Revenue are responsible for collecting, accounting and reporting on all such revenue heads assigned to them in accordance with Articles 206 (1) and 209 of the Constitution. Accordingly, the revenue recorded under various National Government revenue statement in FY 2022/2023 is 2,166,911,930,466 which was an increase of Kshs. 138,675,090,516 compared with Ksh. 2,028,236,839,950 realized in the FY 2021/2022. The total audited revenue for the year 2022/2023 was Kshs. 2,166,911,930,466 comprised of Kshs. 2,050,114,740,913 as sharable revenue, Kshs. 45,990,954,879 as receipts from Government Invest & Public Enterprises (GIPE) and Kshs. 70,802,234,614 relating to Development revenue.

The basis of sharing of revenue between the National and the County governments as provided in Article 203 (3) of the Constitution is therefore Kshs. 2,050,114,740,913. In the 2022/2023 financial year, the Commission on Revenue Allocation (CRA) recommended allocating Ksh. 370 billion as the counties' equitable share of nationally raised revenue, with Ksh. 6.8 billion designated for the Equalisation Fund. This allocation was distributed based on the Third Basis for Revenue Sharing approved by Parliament. The revenue sharing formula was Ksh. 158.25 billion was allocated to guarantee each county a baseline equivalent to 50% of the actual allocation it received in the 2019/2020 financial year. The balance of Ksh. 211.75 billion was shared using the statutory parameters of the Third Basis framework, which includes, Population: 18%, Basic Equal Share: 20%, Poverty: 14%, Land Area: 8%, Fiscal Effort: 2%, Development Factor: 1%.

1.2.1 Commingling of Funds in Projects

In reference to Section 76(1) Public Finance Management (National Government) Regulations 2015, there shall be opened and maintained a project account for every project at Central Bank of Kenya unless it is exempted by the Cabinet Secretary, in writing, into which all funds shall be kept and such an account shall be known by the name of the project for which it is opened. Each project shall maintain only one bank account. Accounting officers must keep accurate, distinct records of all receipts and disbursements and submit regular financial statement.

Section 28 (2) Public Finance Management Act, 2012 explicitly mandates the National Treasury to establish a TSA for depositing all national government revenues and making all payments. It is on this base The National Treasury has implemented an STA to make all funds in ministries visible, preventing off-budget accounts from holding or hiding donor funds. The Central Bank of Kenya (CBK) rolled out automation reforms that tie approved requisitions to actual payments, stopping decentralized agencies from diverting donor funds to unintended projects.

1.2.2 Implementation Status on Public Accounts Committee Recommendations for Financial Year 2022/2023

The Report of Public Accounts Committee on the Government of Kenya Accounts for the financial year 2022/2023 was tabled on the floor of Parliament and adopted on 3rd March, 2026. The National Assembly report as adopted was thereafter transmitted to the National Treasury vide letter Ref No. NA/DLP/TBO/RES.006/13TH/2026 dated 24th March, 2026.

The National Treasury advised the Accounting Officers to commence implementation of the National Assembly recommendations vide letter Ref. No. AG.18/29/Vol. VII/ (96) of 23rd April, 2026 particularly on paragraphs relating to their votes and thereafter submit a status report on the implementation status to facilitate preparation of the Treasury Memorandum to provide feedback to the National Assembly on the measures taken by Accounting Officers to resolve any outstanding concerns.

The National Treasury has since then received responses from Accounting Officers and Receivers of Revenue. The responses have been consolidated in this Treasury Memorandum pursuant to Section 38 (1) (f) of the Public Finance Management Act, 2012 which highlights the measures and actions taken to resolve any outstanding concerns. Ministries, Departments and Agencies responses were received between the months of May and June 2026. The responses from the Accounting Officers and or Receivers of Revenue have been captured in a tabular form highlighting the actions taken by each Accounting Officer or Receiver of Revenue for the fiscal year 2022/2023 as shown on pages 1-134. This Treasury Memorandum is therefore submitted in compliance and pursuant to Section 38 (1) (f) of the Public Finance Management Act 2012, which is a statement specifying measures taken by the National Government to implement the recommendations made by the National Assembly on the Report of the Auditor General for the fiscal year 2022/2023.

TREASURY MEMORANDUM 2022/2023

IMPLEMENTATION OF THE PUBLIC ACCOUNTS COMMITTEE RECOMMENDATION ON THE GOVERNMENT OF KENYA ACCOUNTS FOR THE FINANCIAL YEAR 2022/2023

1. THE NATIONAL TREASURY – VOTE 1071

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1071	2022/2023	REPORT ON THE FINANCIAL STATEMENTS 1. Long Outstanding Salary Advances	The Committee reprimands the Accounting Officer and recommends that the recoveries are made within one (1) month of adoption of this report, failure to which the Accounting Officer be surcharged the full outstanding amount.	Recovery of the outstanding amounts initiated vide letter Ref. TNT/HRM/77/019/Vol IV(5) dated 8 th June 2026 to MDAs to recover and provide evidence of recoveries.
1071	2022/2023	2. Loans to Kenya Airways Limited	i. The National Treasury strictly ensures that all loan agreements are fully executed, legally cleared, and approved by the Attorney General before any disbursement of public funds, in compliance with the Public Finance Management Act, CAP 412A and its Regulations; ii. The Cabinet Secretary, National Treasury, develops and submits to Parliament a detailed debt management and exit strategy for Kenya Airways within three (3) months of adoption of this report; iii. The Cabinet Secretary, National Treasury, in collaboration with the line Ministry, conducts a viability and value-for-money assessment of continued financial support to Kenya Airways to inform future policy decisions and limit further exposure of public funds and submit a report to Parliament within three (3) months of adoption of this report	i. All loan agreements are fully executed, legally cleared, and approved by the Attorney General before any disbursement of public funds; ii. Kenya Airways (KQ) and the government as the majority shareholder, are actively seeking to raise capital through a strategic investor to help stabilize, grow its operations and as a turnaround Strategy for the Airline. This process is currently ongoing and is targeted to be finalized by December 2026. Once a consensus is reached, the necessary approvals will be sought and an update will be submitted; iii. The Cabinet Secretary, National Treasury, in collaboration with the line Ministry, is in the process of conducting a viability and value-for-money assessment of continued financial support to Kenya Airways to inform future policy decisions and limit further exposure of public funds. Once complete, a report shall be submitted to Parliament.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1071	2022/2023	3. Unapproved Expenditure on Purchase of Shares	The Committee will make substantive recommendations in the examination of this special audit report.	The National Treasury is awaiting the Committee recommendations in the examination of this special audit report.
1071	2022/2023	6. Pending Accounts Payable	The Committee recommends that the Accounting Officer avails a status report of the Pending Bills Verification Committee of which this bill is subject, within three (3) months of adoption of this report	The Accounting Officer for IEBC did not submit this respective bill to the Pending Bills Verification Committee for verification and analysis.
1071	2022/2023	7. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of adoption of this report	Status report on the implementation of Committee recommendations now submitted.
1071	2022/2023	9. Non-Compliance with the One-Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits amendments to this law to Parliament within three (3) months of the adoption of this report	Public Service Commission has been notified of the PAC recommendations vide letter TNT/HRM/CONF/77/019/Vol IV (4) dated 8 th June 2026.
1071	2022/2023	10. Lack of Fixed Assets Register	The Committee reprimands the Accounting Officer and recommends that a complete assets register be availed within three (3) months of adoption of this report.	Assets register is now complete and has been submitted to the Office of the Auditor General.
NATIONAL EXCHEQUER ACCOUNT				
1071	2022/2023	13. Budgetary Control and Performance	The Committee recommends that the Cabinet Secretary, the National Treasury, ensures realistic revenue projections in budgeting.	The Cabinet Secretary, the National Treasury noted the Committee recommendations, and he shall always ensure realistic revenue projections in budgeting.
1071	2022/2023	14. Late Exchequer Releases	The Committee recommends that the Cabinet Secretary, National Treasury, ensures realistic revenue projections in budgeting.	The Cabinet Secretary, the National Treasury noted the Committee recommendations, and he shall always ensure realistic revenue projections in budgeting.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
CONSOLIDATED FUND SERVICES _ PUBLIC DEBT				
1071	2022/2023	17. Costly Domestic Debt	The Committee recommends that the National Treasury initiates measures to manage the cost of debt including diversification of the sources, and avails to the National Assembly a report on the same within three (3) months of adoption of this report.	The National Treasury has initiated measures to manage the cost of debt including diversification of the sources.
1071	2022/2023	18. Guaranteed Debts	The Committee recommends that the National Treasury initiates measures to manage the cost of debt including diversification of the sources, and avails to the National Assembly a report on the same within three (3) months of the adoption of this report.	The National Treasury has initiated measures to manage the cost of debt including diversification of the sources.
1071	2022/2023	19. Payment of Commitment Fees on Undrawn Amounts	The Committee recommends that the Cabinet Secretary, the National Treasury, only commits to debts whose programmes are ready for immediate take-off; failure to which the Accounting Officer be held personally liable.	The Cabinet Secretary noted the Committee recommendations that the National Treasury only commits to debts whose programmes are ready for immediate take-off.
1071	2022/2023	21. Special Audit on Consolidated Fund Services- Public Debt	The Committee recommends that the National Assembly expedites examination of the report.	No action required
1071	2022/2023	22. Debt Repayment	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report	The National Treasury has commenced payment of the suspended loans.
1071	2022/2023	23. Breach of the Debt Ceiling	The Committee recommends that the National Treasury initiates measures to manage public debt, and avails to the National Assembly a report on the same within three (3) months of the adoption of this report.	The National Treasury has initiated measures to manage public debt as contained in the approved medium term debt strategy through liability management.
1071	2022/2023	26. Unreconciled Arrears of Revenue Balance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The Accounting Officer has submitted a status report.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1071	2022/2023	27.Long Outstanding Arrears of Revenue	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The Accounting Officer has submitted a status report.
RECEIVER OF REVENUE -DEVELOPMENT				
1071	2022/2023	32. Budgetary Control and Performance	The Committee recommends that budgets of the under-performing MDAs be accordingly rationalized.	The Accounting Officer noted the Committee recommendations and the budgets of the under-performing MDAs are being accordingly rationalized.
1071	2022/2023	GOVERNMENT INVESTMENTS AND PUBLIC ENTERPRISES 35. Unconfirmed Outstanding Loan Balances	The Committee recommends that the Accounting Officer submits a status report on write offs of the amounts within three (3) months of the adoption of this report.	granted the approval for write off the loans vide letter ref. CAB/GEN.3/1/1 VOLXXIV/ (64) dated 11 th November 2025. The loans were written off and removed from the records.
1071	2022/2023	36. Dormant Loans	The Committee recommends that the Accounting Officer submits a status report on write off of the amounts within three (3) months of the adoption of this report.	The Cabinet granted the approval for write off the loans vide letter ref. CAB/GEN.3/1/1 VOLXXIV/ (64) dated 11 th November 2025. The loans were written off and removed from the records.
1071	2022/2023	37. Dormant Investments	The Committee recommends that the Accounting Officer submits a status report on what became of existing shares, within three (3) months of the adoption of this report.	The Cabinet granted the approval for write off the Dormant Investments vide letter ref. CAB/GEN.3/1/1 VOLXXIV/ (64) dated 11 th November 2025. The loans were written off and removed from the records.
E-CITIZEN				
1071	2022/2023	43. Variances in Receivers of Revenue Receipts Records	The Committee will make substantive recommendations in the examination of the special audit report.	The Accounting Officer is awaiting the recommendations of the Committee
1071	2022/2023	44. Anomalies in the Cash and Cash Equivalents Balance	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.
1071	2022/2023	45. Unsupported Prior Year Balances	The Committee will make substantive recommendations in the examination of the special audit report	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.
1071	2022/2023	46. Special Audit on E-Citizen Government Digital Platform	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1071	2022/2023	47. Pending Court Case	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.
1071	2022/2023	48. Prior Year Unresolved Matters	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.
1071	2022/2023	50. E-Citizen Government Digital Payments Platform 50.1 Over-Reliance on the Consultant	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations on the examination of this special audit report.
1071	2022/2023	50.2 Manual Reconciliation and Settlement of Payments	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations in the examination of this special audit report.
1071	2022/2023	50.3 Failure to Provide Consultancy Agreement Between the National Treasury and the Vendor	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations in the examination of this special audit report.
1071	2022/2023	50.4 Lack of Approved Information Technology Security Policy	The Committee will make substantive recommendations in the examination of the special audit report.	The National Treasury is awaiting the Committee recommendations in the examination of this special audit report.
OUTSTANDING OBLIGATIONS GUARANTEED BY THE GOVERNMENT OF KENYA				
1071	2022/2023	51. Unsupported Balance	The Committee recommends that the Accounting Officer submits a status report on the winding up and write-off within three (3) months of adoption of this report.	Authority for write-off was granted by the Cabinet Secretary and Journal Entries passed to clear the loss.
1071	2022/2023	52. Undisclosed Balances	The Committee recommends that the National Assembly expedites examination of this special audit report.	No action required

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
CONSOLIDATED FUND SERVICES. SALARIES, ALLOWANCES AND MISCELLANEOUS SERVICES				
1071	2022/2023	56. Repayment of Principal and Finance Cost on Domestic & Foreign Borrowing	i. The National Treasury strictly ensures that all loan agreements are fully executed, legally cleared, and approved by the Attorney General before any disbursement of public funds, in compliance with the Public Finance Management Act CAP 412A and its Regulations; ii. The Cabinet Secretary, National Treasury, develops and submits to Parliament a detailed debt management and exit strategy for Kenya Airways within three (3) months of adoption of this report; and iii. The Cabinet Secretary, National Treasury, in collaboration with the line Ministry, conducts a viability and value-for-money assessment of continued financial support to Kenya Airways to inform future policy decisions and limit further exposure of public funds and submit a report to Parliament within three (3) months of adoption of this report.	i. All loan agreements are fully executed, legally cleared, and approved by the Attorney General before any disbursement of public funds; ii. Kenya Airways (KQ) and the government as the majority shareholder, are actively seeking to raise capital through a strategic investor to help stabilize, grow its operations and as a turnaround Strategy for the Airline. This process is currently ongoing and is targeted to be finalized by December 2026. Once a consensus is reached, the necessary approvals will be sought and an update will be submitted; iii. The Cabinet Secretary, National Treasury, in collaboration with the line Ministry, is in the process of conducting a viability and value-for-money assessment of continued financial support to Kenya Airways to inform future policy decisions and limit further exposure of public funds. Once complete, a report shall be submitted to Parliament.
1071	2022/2023	61. Long Outstanding Payables	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	A detailed aging analysis and soft-copy schedules showing transaction dates, amounts, and intended beneficiaries was prepared. Follow-up with beneficiaries and banks is ongoing to regularize the outstanding items.
REVENUE STATEMENTS OF THE PENSIONS DEPARTMENT				
1071	2022/2023	68. Failure to Identify Non-Remittance Risk	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report	The new PMIS which is currently being rolled out will be integrated with Human Resource Information System (HRIS). This will enable automatic identification of officers on secondment and tracking corresponding contributions..

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
DONOR FUNDED PROJECTS FINANCIAL SECTOR SUPPORT PROJECT (IDA CREDIT NO.56270-KE)				
1071	2022/2023	70. Pending Bills	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	The Accounting Officer noted the recommendation and shall settle all pending bills as first charge.
1071	2022/2023	81. Pending Bills	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	The Accounting Officer noted the recommendation and shall settle all pending bills as first charge.
1071	2022/2023	82. Non-Compliance with the Law on Ethnic Diversity	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer ensures compliance within three (3) months of the adoption of this report.	The Accounting Officer noted the recommendation and shall always ensure Compliance with the Law on Ethnic Diversity.
1071	2022/2023	86. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	The Accounting Officer has submitted a status report.
1071	2022/2023	87. Failure to Conduct Internal Audit	The Committee reprimands the Accounting Officer.	The Accounting Officer noted the recommendation and has since put in place an Internal Audit.
MICRO FINANCE SECTOR SUPPORT CREDIT PROJECT (CREDIT NO. CKE 3004 OR E AND CKE 6010 01E)				
1071	2022/2023	94. Failure to Close the Project	The Committee recommends that the Accounting Officer submits a closure report within three (3) months of the adoption of this report.	The project has been closed, and a closure report submitted
1071	2022/2023	104. Weak Management of Imprest	The Committee reprimands the Accounting Officer.	The Accounting Officer noted the recommendation and has since put in place strict controls for Management of Imprests.
1071	2022/2023	122. Unresolved Prior Year Matter	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	The Accounting Officer has submitted a status report.
1071	2022/2023	128. Unresolved Prior Year Matter	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	The Accounting Officer has submitted a status report.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
GLOBAL FUND - TO ENSURE PROVISION OF QUALITY CARE AND PREVENTION SERVICES FOR ALL PEOPLE IN KENYA WITH TB, LEPROSY AND LUNG DISEASES PROGRAM - KEN-T-TNT, GA 2067				
1071	2022/2023	144. Pending Bills	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	The Accounting Officer noted the recommendation and shall settle all pending bills as first charge.
1071	2022/2023	146. Unresolved Prior Year Matter	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	The Accounting Officer has submitted a status report.
SUPPORTING ACCESS TO FINANCE & ENTERPRISE RECOVERY PROJECT (IDA CREDIT NO.7018-KE)				
1071	2022/2023	155. Budgetary Control and Performance	The Committee recommends that the Accounting Officer resolves the matter within three (3) months of the adoption of this report.	The Accounting Officer noted the recommendation and has since put in place strict guidelines on Budgetary Control and Performance.
1071	2022/2023	156. Delay in Project Implementation	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Accounting Officer has submitted a status report.
HORN OF AFRTCA GATEWAY DEVELOPMENT PROJECT (IDA CREDIT NO. 6768) KENYA REVENUE AUTHORITY				
1071	2022/2023	166. Budgetary Control and Performance	The Committee recommends that the Accounting Officer avails a status report on the project within three (3) months of the adoption of this report.	The Accounting Officer has submitted a status report.

2. THE PRESIDENCY VOTE 1011

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1021	2022/2023	180 Pending Accounts Payable	The Committee recommended that the Accounting Officer settle outstanding bills as a first charge	The pending bills were forwarded to the Pending Bills Verification Committee for verification
1021	2022/2023	181.1 Construction and equipping of Health facilities	The Accounting Officer, in coordination with Nairobi City County Government (NCCG), ensure that the remaining facilities are connected to water and electricity and are fully operational withing 3 months of this report's adoption	Water and electricity have been connected to the facilities and the facilities are operational

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1021	2022/2023	181.5 Incomplete Rehabilitation of Jevanje Park		The Accounting Officer, in coordination with NCCG, ensure that the remaining facilities are connected to water and electricity and are fully operational withing 3 months of the adoption of this report	This function was transferred to NCCG through deed of Novation

3. THE OFFICE OF THE DEPUTY PRESIDENT – VOTE 1012

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1012	2022/2023	192. Procurement Irregularities 192.1 Irregular Split of Procurement		The Committee reprimands the Accounting Officer and recommends that administrative action be taken on the Head of the Procurement function, within three (3) months of the adoption of this report.	The Accounting Officer requested the National Treasury to deploy a senior and experienced procurement officer to head the procurement function.

4. STATE DEPARTMENT FOR INTERIOR AND CITIZEN SERVICES – VOTE1021

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1021	2022/2023	198. Unresolved Prior Year Matters		The Committee recommends that the Accounting Officer implements its recommendations within timelines prescribed in the report.	The matters raised in the prior year's audit report were deliberated by the Public Accounts Committee (PAC), and various actions have been taken in line with the recommendations. Details are contained in the status report on Public Accounts Committee recommendations that has been shared with the Office of the Auditor General and the National Treasury
1021	2022/2023	200. Incomplete Construction of Igembe South Deputy County Commissioner's Office at Maua.		The Committee recommends that the Accounting Officer submits a status update within three (3) months of adoption of this report.	The project's completion has been delayed due to a lack of funding. A project appraisal was undertaken by the State Department of Public Works, indicating that Kshs 37.2 million is required for its completion. In the Financial Year 2025/26, the State Department has allocated Kshs. 10 million to undertake the project in a phased approach.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Additional 20 Million has been allocated in FY2026/27. Copies of the project documents, budget excerpts and project appraisal documents are available for verification.
1021	2022/2023	201. Incomplete Igembe North Sub-County Offices at Laare.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project completion is indeed behind schedule. This has been occasioned by the lack of budgetary allocation. Project appraisal conducted in 2025 indicates that Kshs 16,385,395 is required to complete the project. The project has been prioritized for funding in the FY 2026/27. The project appraisal documents are available for verification.
1021	2022/2023	202. Stalled Construction of Deputy County Commissioner's (DCC) Office Block at Tigania Central, Meru.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project is incomplete due to insufficient budget. The project required a budget of Kshs.33,478,760 but was allocated Kshs 30,000,000 in FY 2019/20. At the time of the audit, the contractor had been paid Kshs. 29,755,000, A certificate of partial completion was issued to allow the ground floor to be occupied. The project completion was delayed due to inadequate budgetary provisions over the years. The project was appraised State Department of Public Works and Kshs 19.22 million is required to complete it. However, this amount includes additional work such as landscaping. The project has been allocated Kshs. 10 million in the financial year 2025/26. The project appraisal documents are available for verification.
1021	2022/2023	203. Stalled Construction of Tigania East Sub-County Office Block at Muriri.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project was implemented in phases in line with the funding schedule. Phases I to III were implemented by the Ministry of Public Works through the Economic Stimulus Programme (ESP). The State Department for Internal Security & National Administration took over the project from phases IV to VII, in which a total of Kshs.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				19,297,603.00 has been utilized. A project appraisal done by the State Department for Public Works indicates that a total of Ksh 14,372,035.00 is required for completion. The project has been prioritized for funding in the FY 2026/27. The project appraisal documents are available for verification.
1021	2022/2023	205. Stalled Magunga District Headquarters, Suba-South Sub-County.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report	The project stalled due to budgetary constraints; however, the project is being secured to prevent any losses of the existing structures. The project requires Ksh. 18,442,500.50 according to estimates by the Ministry of Public Works. The project has been prioritized for funding in the FY 2026/27. The project appraisal documents are available for verification.
1021	2022/2023	207. Stalled Construction of Nyanza South Headquarters.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project has stalled due to budgetary constraints. The State Department has initiated the process of seeking funding in the next budget cycle. An excerpt of the Sub sector Budget report is attached, which is seeking 250M to restart the project
1021	2022/2023	208. Incomplete Construction of Deputy County Commissioner's Office- Chesumei-Nandi County.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project was incomplete at the time of the audit. The delay in completion was caused by insufficient budget allocation in the 2022/23 Financial Year. Although the project had been factored into the 2023/24 Financial Year budget, the entire allocation was reallocated by the National Treasury following budget cuts. In the current Financial Year 2025/26, the project has been allocated Ksh. 11.8 million to facilitate completion of the remaining works and other external works. Works are currently ongoing, at 75% completion.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1021	2022/2023	209. Proposed Construction and Completion of Kikuyu Sub-County Headquarter Offices in Kiambu County.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project was not complete as per the audit findings; some civil and electrical works were not completed. This was due to budgetary constraints. However, the project site was subsequently earmarked and taken over by the State Department for Housing in the financial year 2023/24 for the construction of an affordable housing project. The State Department is currently following up with the Department of Housing and Urban Development regarding compensation.
1021	2022/2023	210.1. Delayed Construction of 100 Pax Hostel Block.	The Committee recommends that the Accounting Officer submits a status update within three (3) months of the adoption of this report.	The project's completion has been delayed due to erratic funding and budget cuts. However, work is ongoing, and the project is currently at 85% completion. The project requires a budget of Kshs. 107,902,150.44 to complete the remaining works. In the current Financial Year 2025/26, Kshs. 40 million has been allocated for the project, and the remaining works will be prioritized in the next budget cycle.
1021	2022/2023	214. Long Outstanding Arrears of Revenue.	The Committee recommends that the Accounting Officer, National Police Service recovers outstanding amounts within three (3) months of the adoption of this report.	The matter has since been moved to the National Police Service with a different Vote.

STATE DEPARTMENT FOR CORRECTIONAL SERVICES – VOTE 1023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1023	2022/2023	222 Pending Bills	The Committee recommends that the Accounting Officer treats all pending bills as first charge.	The State Department prioritized the settlement of pending bills from FY2023/24 as a first charge in accordance with the National Treasury Circular on the treatment of pending bills. At the close of FY2023/24, the State Department carried

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				forward pending bills amounting to Kshs. 451,068,142 relating to the construction of Magereza Level IV Hospital under the development budget and Kshs. 3,238,668.10 in respect of court awards. During FY2024/25, the development budget was rationalized, resulting in inadequate funding for settlement of the development-related pending bill for Magereza Level IV Hospital. Consequently, the outstanding amount remained unpaid during the year. In FY2025/26, the State Department was allocated Kshs. 40 million towards the settlement of the Magereza Level IV Hospital pending bill, which has since been fully paid. Further, in FY2026/27, the State Department has prioritized the clearance of the outstanding balance by allocating Kshs. 228 million towards the project, with the remaining balance planned for settlement within the Medium-Term Expenditure Framework period, subject to availability of funds. With regard to court awards, the State Department was allocated Kshs. 10.2 million for legal dues in FY2024/25. In line with the first-charge principle, the outstanding court award amounting to Kshs. 3,238,668.10 was prioritized and fully settled all payable court awards from the allocation. Also attached are the approved budget extracts for both Recurrent and Development Expenditure for FY2024/25 for reference and support of the responses provided. Annex 1

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1023	2022/2023	223 Contingent Liabilities	The Committee recommends that the Accounting Officer settles all outstanding bills as first charge.	During the F/Y 2022/2023 court awards were settled in 2023 for twenty eight (28) matters and two (2) matters pending with respective reasons as indicated in the Matrix annexed. Annex 2
1023	2022/2023	224 Over-Commitment of Salaries Beyond Two-Thirds of Basic Pay	The Committee recommends that the Public Service Commission reviews and submits to Parliament amendments to this law, within three (3) months of the adoption of this report	There is a new HRIS.go.ke which caps deduction to not less than a third of the Basic salary .The system is implemented centrally by Directorate of Public Service Management DPSM with effect from 1 st January 2025.
1023	2022/2023	225 Encroachment on Embu Prisons Land	The Committee recommends that the Accounting Officer secure ownership titles for all Prison lands, within three (3) months of the adoption of this report.	The State Department for Correctional services (SDCS) formed a multi-agency Committee working towards Titling of all prison lands parcels. So far the Committee has acquired Six new title deeds, Surveyed 13 new parcels 10 of which title processing is ongoing while the three are at the verification process. Currently the Committee is planning for Phase three survey of Seven parcels. However the implementation of the recommendation is not yet conclusive due to several court cases filed in different courts by private developers claiming ownership. For Embu prison the matter has been reported to The National Land Commission and currently is under investigation. Consequently, the Embu prison land is well defined and properly demarcated by trees planted along the perimeter boundary. The prewise site which is in town was reallocated to other government institutions for use and therefore prison is not laying any claim of the same.
1023	2022/2023	226 Failure to Register Rental Lease	The Committee recommends that the Accounting Officer avails a registered lease to the Committee within three (3) months of the adoption of this report.	The lease has since been registered. Lease no. L.R NO. 209/8770 Annex 3

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1023	2022/2023	227 Grounded Vehicles at Naivasha Main Prison	The Committee recommends that the Accounting Officer, in liaison with Public Works revises the reserve price to market rates and disposes of the vehicle, within three (3) Months of the adoption of this report.	The Unserviceable Motor vehicle grounded at the Naivasha Main Prison were boarded and disposed as per the PACS recommendation. Annex 4
1023	2022/2023	228 Poor Maintenance of Buildings at Nyahururu Medium Security	The Committee recommends that the Accounting Officer submit to the National Assembly a self-sustenance policy of the prisons department, within three (3) months of the adoption of this report	The State Department for Correctional Services has earmarked Nyahururu Prisons for re-allocation of funds (Ksh. 4.5M) in FY 26/27 to cater for the construction of office accommodation.
1023	2022/2023	229 Stalled Projects at Nyandarua and Machakos Prisons	The Committee recommends that the Accounting Officer in liaison with the National Treasury prioritizes the projects for completion and submits a status report within three (3) months of the adoption of this report	In the current FY 25/26 ending on 30 th of June 2026, the State Department allocated Ksh.2.75M for the completion of reception block and armory at Nyandarua Prison. Machakos main station has been considered for funding in the FY 26/27 for the completion of stalled dining and the fencing.
1023	2022/2023	230 Failure to Recover Machakos Prison Land from Third Parties	The Committee recommends that the Accounting Officer submits a status report within Three (3) months of the adoption of this report.	The implementation of the NLC directive was stopped by the private individual through obtaining orders in Machakos ELC claiming they genuinely acquired the parcels. The matter was reported to the Ethics and Anti-Corruption Commission who took it up and instituted proceedings for recovery of the said parcels vide ELC Machakos no.33 of 2008: KACC vs Wilson Gachanja & 4 others. Other active cases over the same land are as Annex 5

6. STATE DEPARTMENT FOR IMMIGRATION AND CITIZEN SERVICES - VOTE 1024

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
10241	2022/2023	233 Long outstanding and unreconciled balances	The Committee reprimands the Accounting Officer for failing to proper accounting records, as required by sections 81 & 83 of the PFM Act 2012.	The reconciliation has been done and the respective items have been adjusted in the relevant Cash books accordingly.
1024	2022/2023	177. Unsupported Pending Bills	The Committee recommends that the Accounting Officer prioritizes pending bills as first charge as provided for under Regulation 42 of the Public Finance Management (National Government) Regulations, 2015	As directed by the National Treasury Pending bills form a first charge in the ensuing years' budget. However, settlement of the same remains a challenge whenever there are insufficient funds in the relevant expenditure items
1024	2022/2023	233. Pending Bills	The Committee recommended that the outstanding amount to be settled promptly as first charge	All pending bills have been paid

7. NATIONAL POLICE SERVICE – VOTE 2025

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1025	2022/2023	237. Pending bills	The Committee recommends that the Accounting Officer settles all pending bills as first charge as per the provisions of Regulation 42 of the Public Finance Management (National Government) Regulations, 2015	NPS has since settled a total of Ksh.5,064,786,771.34.00 The balance of Ksh 414,465,142.02 is awaiting budgetary allocation.
1025	2022/2023	238. Unpaid last expense for a medical cover	The Committee recommends that the Accounting Officer sensitizes officers on claims processing	NPS has since carried a series of Rapid Response Initiatives for sensitization of Officers with the aim of ensuring compliance with the requirements set out in the contract to facilitate timely compensation. The same RRs shall be carried out in the new SHA contract.
1025	2022/2023	239. Anomalies in Provision of Group Life Cover and Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA)	The Committee recommends that the Accounting Officer, in liaison with the National Treasury prioritizes budgetary allocation and prompt payment of insurance premiums	NPS has since enjoined the Officers to SHA for enhanced services. Additionally, NPS is in liaison with the National Treasury for additional Budgetary allocation to facilitate settlement of insurance premiums.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1025	2022/2023	239.1 Unpaid Group Life Benefits	The Committee recommends that the Accounting Officer, in liaison with the National Treasury prioritizes budgetary allocation and prompt payment of insurance premiums	NPS has since enjoined the Officers to SHA for enhanced services. Additionally, NPS is in liaison with the National Treasury for additional Budgetary allocation to facilitate settlement of insurance premiums.
1025	2022/2023	239.2 Unpaid Injury Group Personal Accident (GPA)	The Committee recommends that the Accounting Officer, in liaison with the National Treasury prioritizes budgetary allocation and prompt payment of insurance premiums	NPS has since enjoined the Officers to SHA for enhanced services. Additionally, NPS is in liaison with the National Treasury for additional Budgetary allocation to facilitate settlement of insurance premiums.
1025	2022/2023	240. Anomalies in the provision of Enhanced Comprehensive Group Life Cover and the inclusion of Work Injury Benefits Act (WIBA) and Group Personal Accident Cover (GPA). 240.1 Unpaid claims on last expense	The Committee recommends that the Accounting Officer ensures that all pending claims are settled within (3) months of adoption of this report, failure to which the SHIF shall be cited for breach of contract.	NPS is continuously following up with SHA to ensure the pending claims are settled. To this end, SHA has committed to settle the pending claims vide Letter Ref No. SHA/HQ/ADM/005/7/VOL.1(109) dated 30 th April,2026.
1025	2022/2023	240.2 Unpaid Work Injury Benefits Act (WIBA) Claims	The Committee recommends that the Accounting Officer ensures that all pending claims are settled within (3) months of adoption of this report, failure to which the SHIF shall be cited for breach of contract	NPS is continuously following up with SHA to ensure the pending claims are settled. To this end, SHA has committed to settle the pending claims vide Letter Ref No.SHA/HQ/ADM/005/7/VOL.1(109) dated 30 th April,2026.
1025	2022/2023	241. Unpaid Last Expense Claims on Extended Contract for Provision of Comprehensive Medical Cover for Members of National Police Service and Kenya Prisons Service by NHIF	The Committee recommends that the Accounting Officer ensures that all pending claims are settled within (3) months of adoption of this report, failure to which the SHIF shall be cited for breach of contract	NPS is continuously following up with SHA to ensure the pending claims are settled. To this end, SHA has committed to settle the pending claims vide Letter Ref No. SHA/HQ/ADM/005/7/VOL.1(109) dated 30 th April,2026.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1025	2022/2023	242. Abandoned Construction Works - Laisamis Police Station	The Committee recommends that the Accounting Officer prioritizes completion of the outstanding projects and submit a status report within three (3) months of the adoption of this report.	NPS has carried out diligence by commissioning a Non-Destructive Test (NDT) to assess the structural integrity of the building. The assessment report identified the need for specific remedial works to be undertaken prior to completion of the project. Consequently, detailed cost estimates for the recommended remedial measures have been prepared and will be incorporated as a key component of the negotiation process, with a view to safeguarding public resources and ensuring that the Government obtains value for money and in adherence to Public Procurement Act and its regulations.
1025	2022/2023	243. Stalled Administration Police Service Projects	The Committee recommends that the Accounting Officer prioritizes completion of the outstanding projects and submit a status report within three (3) months of the adoption of this report.	The projects are scheduled for completion in context of FY 2025/2026 and the FY 2026/2027 budget cycle.
1025	2022/2023	244. Delay in Separation of Electricity Meters	The Committee recommends that the Accounting Officer and KPLC ensures that the exercise is completed within three (3) months of the adoption of this report	Prepaid meters have successfully been installed in 368 housing units at East Capital Apartments in Umoja. Additionally, the Service has obtained quotations for meter separation at several stations, including Kayole Police Station, Industrial Area Police Station, Kamukunji Police Station, Central Police Station (Kiamumbi), and Dandora Police Station. Further, The National Police Service is in liaison with the National Treasury for authority to retain part of the rent collected from rental charges for houses occupied by Officers of the National Police Service. This, if approved shall facilitate further meter separation across the country. The Service has also engaged the State Department for Public Works to develop comprehensive cost estimates for

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				police stations within Nairobi, in readiness for the full rollout of meter separation during the Financial Year 2026/2027.
1025	2022/2023	245.Lack of Ownership Documents for Land	The Committee recommends that the Accounting Officer and the Inspector General of Police carries out valuation of all police land and assets and submit a status report within three (3) months of adoption of this report	NPS is continuously carrying out land registration and valuation of assets. NPS has identified 4557 pieces of land for documentation, registration and valuation.

8. STATE DEPARTMENT FOR INTERNAL SECURITY & NATIONAL ADMINISTRATION- VOTE 1026

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1026	2022/2023	248.Pending Accounts Payables	The Committee recommends that the Accounting Officer settles eligible pending bills as first charge	Pending bills amounting to Ksh. 1,871,133,025.00 were not settled during the financial year under review but were carried forward to the financial year 2023/2024. An amount of Kshs. 1, 511,330,100.20 has since been settled, leaving a balance of Kshs. 319,123,678.70 . The outstanding pending bills of Kshs 319,123,678.70 comprise 165,761,199.80 relating to pending legal claims/compensation, which have been outstanding due to a lack of budget, and an amount of Kshs 153,362,478.90, which was forwarded to the National Treasury, Pending Bills Verification Committee for guidance.
1026	2022/2023	253.Unutilized Balance in Special Account	The Committee recommends that the Accounting Officer submits the closure report within three (3) months of the adoption of this report by the House	The amount of USD 1,230 equiv 159,900 reflected in the Special Project refunded to the African Development Bank in August 2024 as per the attached Remittances in Foreign Exchange For the project prepared a MIC TAF Cor dated 12 th March, 2021.Copies are for verification.

9. MINISTRY OF DEVOLUTION – VOTE 1032

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1032	2022/2023	257. Unsupported Prior Year Adjustments	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The Accounting Officer wrote to the State Department for ASALs and Regional Development vide letter Ref.ODP/SDD/ADM1/VOL.III/(54) dated 23 rd May 2025 to avail the list of beneficiaries.
1032	2022/2023	259. Long Outstanding Pending Bills	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The Committee resolved that the matter awaits verification by the pending bills verification Committee.
1032	2022/2023	260. Stalled Proposed Africities Convention Centre Project in Kisumu County	The Committee recommends that the Accounting Officer implements its recommendation and submits a status report within three (3) months of the adoption of this report.	The Committee that the Cabinet Secretary National Treasury avails funds to complete the project within the next two (2) Financial years
1032	2022/2023	261. Irregular Payment of Salaries for Nairobi Rivers Commission	The Committee recommends that the Accounting Officer recovers payments made to the Commissioners over and above those prescribed for part-time engagement within three (3) months of the adoption of this report.	The Accounting Officer vide letter sought advice from the Attorney General on the matter

10. STATE DEPARTMENT FOR THE DEVELOPMENT OF THE ARID AND SEMI-ARID LANDS (ASALs) – VOTE 1035

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1035	2022/2023	276. Unresolved prior year matters	The Committee recommends that the Accounting Officer implements its recommendations as contained in the report for FY 2021/2022 within the prescribed timelines.	Prior issues resolved other than Risk policy which is at the draft policy stage and is work on progress
1035	2022/2023	277. Unbudgeted expenditures in pending accounts payables	The Committee recommends that the Accounting Officer operationalizes the policy within three months of the adoption of this report.	The state department already has draft Risk policy in place and is on the process of finalizing the same within the given timelines.
1035	2022/2023	278. Lack of Risk management policy	(i) The Committee reprimands the Accounting Officer.	The budgets were availed in the subsequent financial years, 2024/2025 and the audit Committee is operational.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1035	2022/2023	282. Unresolved prior year matters-KDRDIP		The Committee recommends that the Accounting Officer implements its recommendations as contained in the report for FY 2021/2022 within the prescribed timelines.	The prior issue were cleared in the subsequent reviews.

11. MINISTRY OF DEFENCE – VOTE 1041

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1052	2022/2023	288 Contingent Liabilities Kshs. 2,793,356,434		The Committee recommends that the Accounting Officer actively pursues outstanding cases to their logical conclusion	i. The Ministry continues to follow up the judicial process on each case. It is only upon conclusion of this process and upon getting advise to settle the judgement from the Office of the Attorney General ii. The Ministry then notifies the National Treasury of the judgement due as well as requesting for funding in order to settle the award. iii. The Ministry has continued to settler the judgements due as funds are allocated by the National Treasury iv.
1052	2022/2023	290 Commingling of Agency Funds		The Committee recommends that the Accounting Officer ensures separate accounts for every project	The Ministry sought guidance from the National Treasury in regards to the management of agency activities through a separate bank account for purposes of strengthening the internal controls as earlier recommended I wish to confirm that this was approved and that going forward the Ministry will operate a separate bank account for agency activities : Ministry of Defence – National Projects Deposits, Central Bank of Kenya Account No: 1100169987

12. MINISTRY FOR FOREIGN AFFAIRS – VOTE 1052

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1052	2022/2023	294. Undisclosed AIA Collected by the Missions	The Committee recommends that the Accounting Officer in liaison with the National Treasury avails a policy on recording of the amounts, within (3) months of the adoption of this report	There is an understanding between the National Treasury and the State Department for Foreign Affairs that AIA's collected by the State Department both at the Headquarters and at the Missions abroad are retained by the State Department and utilized to supplement exchequer funding to finance The State Departments budget for the respective Financial Years. The State Department's budgets therefore are agreed on as gross less AIA to be collected by the State Department and is captured as such in the State Department's budgets. Any AIA's realized over and above the amounts captured in the State Department's budget for a particular financial year is declared the National Treasury for capturing in the supplementary estimates for the same year or in the subsequent financial years printed estimates under the State Department's vote to enable the State Department to utilize the same. For the case at point the State Department has reviewed and captured the AIA projections, (including the above undisclosed AIA) for the respective Missions in the subsequent financial year's budgets (2024/25). As a way forward, the State Department has instructed the Missions to track their AIA collections and request for review of the same during preparation of supplementary and /or printed estimates.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1052	2022/2023	295 Foreign Currency Exchange Losses	The Committee recommends that the National Treasury compensates the State Department as per section 47 of the Foreign Service Act in subsequent years	The Statement has requested the National Treasury to reimburse the State Department cumulative exchange losses incurred to date (Kshs. 2,500,000,000) since 2022/23 FY. This is expected to be availed as additional funding in the 2025/26 FY's Supplementary Estimates No ii and or in the 2026/27 FY's printed estimates. Further as a way forward in managing forex losses into the future the State Department is in consultation with the National Treasury to reinstate into the State Department's budget the Foreign Exchange Loss Assumption Facility that was cut to zero in the financial year 2012/13 to cushion the State Department/Missions from the volatile/unpredictable forex market. The National Treasury's action on this matter is still awaited.
1052	2022/2023	296 Salary Overpayment	The Committee reprimand's the Accounting Officer and recommends that: - Administrative action be taken on the then Director, Human Resources and Head Internal Audit within one Month of the adoption of the report. - Full recovery be made from the overpaid individual, within (3) months of adoption of this report, failure to which the recovery be made from the then Director Human Resource, in accordance with Article 226(5) of the Constitution - The Ethics and Anti-Corruption Commission investigates the matter.	The State Department takes note of the Committee recommendations and has initiated the following actions; - The State Department has established that the Heads of Human Resource and Internal Audit department who were in office when the overpayment occurred have since retired from public service thus the difficulty in implementing the proposed administrative action against them. - The State Department has initiated the recovery process from the officer who was overpaid as follows: - Has communicated to the officer the amounts overpaid to him and that he should refund the same before his file can be released to his employer for pensions processing.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				- Has sought and obtained concurrence of the Public Service Commission of the proposed recovery process - Has obtained concurrence of the overpaid officer that the amount overpaid can be recovered from His pension dues. - Has written to the officer's employer (DCI) to recommend deduction of the overpaid amounts from the officer's pension dues as they process the process the officer's file for pension. - Has also written to the Director Pensions requesting they recover the overpaid amount from the officer's Pension dues and remit the same to the State Department

13. STATE DEPARTMENT FOR FOREIGN AFFAIRS – VOTE 1053

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1052	2022/2023	299 Cash and Cash Equivalents Balance	The Accounting Officer finalizes reconciliation of item (i) within three (3) months of the adoption of this report by the House.	The established taskforce on the resolution of long outstanding balances has been working on clearance of the long outstanding balances. This is a continuous exercise that will need to be reviewed on an annual basis and the status shared with the audit team.
1052	2022/2023	301. Unbudgeted Exchange Losses	The Committee recommends that the National Treasury compensates the State Department as per section 47 of the Foreign Service Act in subsequent years	The State Department has requested the National Treasury to reimburse the State Department cumulative exchange losses incurred to date (Kshs. 2,500,000,000) since 2022/23 FY. This is expected to be availed as additional funding in the 2025/26 FY's Supplementary Estimates No ii and or in the 2026/27 FY's printed estimates.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Further as a way forward in managing forex losses into the future the State Department is in consultation with the National Treasury to reinstate into the State Department's budget the Foreign Exchange Loss Assumption Facility that was cut to zero in the financial year 2012/13 to cushion the State Department/Missions from the volatile/unpredictable forex market. The National Treasury's action on this matter is still awaited.
1052	2022/2023	302 Pending Accounts Payable	The Committee recommended that the Accounting Officer treats pending bills as first charge.	The State Department in accordance with the financial regulations verified the bills and has been settling the same as first charge on the subsequent Financial Years' budget in a phased manner to the extent that the budgets can accommodate.
		303. Management of Government-Owned Properties in the Missions 303.1 Chancery Building and High Commissioner's Residence in Islamabad	The Committee recommended that the Accounting Officer avails a status report within three months (3) of the adoption of this report by the house.	The State Department has submitted the latest status report to the Committee as requested. The report indicates that the renovation works for both the Chancery and the Official Residency were procured to be undertaken in a phased manner starting with external works. These works have been completed, final inspection conducted in May 2026 and completion certificate issued. The contract for renovation of the internal works has been procured and awarded, works scheduled to commence in July 2026 and are expected to be completed by December 2026.
		303.2 Lack of Ownership for Kinshasa Chancery	The Committee recommended that the Accounting Officer avails a status report within three months (3) of the adoption of this report by the house.	The State Department continues to pursue the matter through the highest diplomatic channels with a view to obtaining the requisite ownership documents. The State Department has submitted the above status to the committee as requested.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
		304 Lack of Procurement Guidelines for Missions	The Committee recommended that the Accounting Officer liaises with the National Treasury and the Public Procurement Regulatory Authority and submits a policy on procurement for Foreign Missions to the National Assembly within three (3) months of the adoption of the report to the House.	There is concurrence in opinion by the State Department, PPOA, and The National Treasury that there is need for Development of specific procurement guidelines for Kenyan Missions abroad. Consequently, a Mult Agency Task Force has been appointed and charged with responsibility of developing the procurement guidelines / regulations for Kenyan Missions abroad within a period of 6 months. The Taskforce has produced the 1st draft of the guidelines/report and has availed the same to Missions for comments and input. The taskforce is expected to complete the assignment by December 2026.

14. STATE DEPARTMENT FOR TECHNICAL, VOCATIONAL EDUCATION TRAINING – VOTE 1064

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1064	2022/2023	319: Non-Adherence to One Third ($\frac{1}{3}$) Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits to the National Assembly amendments to this law, within three (3) months of the adoption of this report.	The Accounting Officer has taken Note of the Committee's recommendations.
1064	2022/2023	320: Failure to Report on Procurement Activities	The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time, as required by section 81 of the PFM Act 2012 and section 9 (i) (e) of the Public Audit Act, 2015, respectively.	The Accounting Officer has taken Note of the Committee's recommendations and will ensure full and timely compliance in the subsequent financial years.
1064	2022/2023	321. Long Outstanding Unresolved Contract Variations	The Committee recommends that the Accounting Officer submits a status report on the four outstanding works within three (3) months of the adoption of this report.	A Status report on the four outstanding works has been submitted.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1064	2022/2023	322: Irregularities in the Implementation of the Mentorship Programme and Construction of New Technical and Vocational Colleges 322.1: Construction of Ngeria Technical and Vocational College.	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	A Status Report on the construction of Ngeria TVC has been submitted.
1064	2022/2023	322.4: Collapse of Chepareria Technical Training Institute	The Committee recommends that; i. The Accounting Officer ensures incremental compliance to the law. ii. The Accounting Officer blacklists the consultant from engaging with the State Department The Accounting Officer refers the project consultant who certified the works to the relevant professional body within three (3) months of the adoption of this report.	i. Accounting Officer has taken note of the Committee's recommendations and will ensure compliance to the law in subsequent financial years. ii. The Accounting Officer has taken measures to ensure that the particular project manager is barred from engaging with the State Department in future. iii. The Accounting Officer has communicated to the employer of the particular project manager informing them of the deliberations of the Committee with regard to this matter.
1064	2022/2023	334: Budgetary Control and Performance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	A Status Report on the 'Support for Technical, Vocational Education and Training for Relevant Skills Development Project' has been submitted.
1064	2022/2023	339: Budgetary Control and Performance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	A Status Report on the 'Promotion of Youth Employment and Vocational Training in Kenya (Phase I) Project' has been submitted.
1064	2022/2023	340: Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer avails a status report of implementation of its recommendations within three (3) months of the adoption of this report.	A Status Report on the 'Promotion of Youth Employment and Vocational Training in Kenya (Phase I) Project' has been submitted.
1064	2022/2023	341: Failure to Raise Receipt Vouchers for Project Revenue	The Committee recommends that the Auditor General ascertains compliance in subsequent audit.	Accounting Officer has taken note of the Committee's recommendations.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1064	2022/2023	342: Failure to Open and Maintain a Separate Bank Account	The Committee recommends that the Accounting Officer ensures compliance in the subsequent financial year.	Accounting Officer has taken note of the Committee's recommendations.
1064	2022/2023	346: Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer avails a status report of implementation of its recommendations within three (3) months of the adoption of this report.	A Status Report on the implementation of the recommendations for the unresolved prior year matters on 'Promotion of Youth Employment and Vocational Training in Kenya (Phase I)' Project has been submitted.
1064	2022/2023	348: Overutilization of the Project's GoK Component	The Committee reprimands the Accounting Officer and recommends that all expenditure be limited to approved budget line items.	Accounting Officer has taken note of the Committee's recommendations and will ensure full adherence to approved budget lines in subsequent financial years.
1064	2022/2023	349: Failure to Open and Maintain a Separate Project Bank Account	The Committee reprimands the Accounting Officer and recommends that the Auditor General ascertains compliance in subsequent audit.	Accounting Officer has taken note of the Committee's recommendations.
1064	2022/2023	350: Slow Pace of Project Take off and Low Absorption of Funds	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	A Progress Status Report on 'Promotion of Youth Employment and Vocational Training in Kenya (Phase II)' Project has been submitted.
1064	2022/2023	354: Unconfirmed Receipts and Failure to Raise Receipt Vouchers	The Committee recommends that the Auditor General ascertains compliance in subsequent audit	The Accounting Officer has taken note of the Committee's recommendations.
1064	2022/2023	355: Budgetary Control and Performance	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	A Status Report on 'Support to Technical and Vocational Education Training and Entrepreneurship (TVETE Project Phase III)' Project has been submitted.
1064	2022/2023	360: Undisclosed Pending Bills	The Committee reprimands the Accounting Officer for failure to make requisite disclosures.	The Accounting Officer has taken note of the Committee's recommendations and has ensured that the polytechnic complied with the disclosures as per the IPSAS requirement in the financial statements and reports for the subsequent financial years.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1064	2022/2023	361: Slow Absorption of Project Funds	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	A Status Report on 'EAST AFRICA SKILLS INTEGRATION PROJECT NATIONAL POLYTECHNIC FOR TRANSFORMATION (EASTRIP) (IDA LOAN NO. AND REGIONAL 6334-KE) - MERU.' Project has been submitted.
1064	2022/2023	362: irregularities in the Construction of the Building Technology Flagship Centre (EASTRIP Project)	The Committee recommends that the Accounting Officer institutes legal recovery measures against the contractor for outstanding amounts paid in advance, and avails a status report within three (3) months of the adoption of this report.	The Accounting Officer has taken note of the Committee's recommendations The initial contract for the construction of the Building Technology Flagship Center was terminated procedurally after a dispute on cost escalation claims by the contractor. The contract was re-advertised as Phase 2 and the contract awarded in September, 2025 with the completion date set for 27th June, 2026. The legal proceedings with previous contractor have since been settled and the construction works on course. There was no money to be recovered).
1064	2022/2023	363: Unconfirmed Cost Variation Claims on the Flagship Project	The Committee recommends that the Accounting Officer institutes legal recovery measures against the contractor for outstanding amounts paid in advance, and avails a status report within three (3) months of the adoption of this report.	The Accounting Officer has taken note of the Committee's recommendations The initial contract for the construction of the Building Technology Flagship Center was terminated procedurally after a dispute on cost escalation claims by the contractor. The contract was re-advertised as Phase 2 and the contract awarded in September, 2025 with the completion date set for 27th June, 2026. The legal proceedings with previous contractor have since been settled and the construction works on course. A Status Report on 'EAST AFRICA SKILLS INTEGRATION PROJECT NATIONAL POLYTECHNIC FOR TRANSFORMATION (EASTRIP) (IDA LOAN NO. AND REGIONAL 6334-KE) - MERU.' Project has been submitted.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1064	2022/2023	364: Lack of Value for Money- Consultancy Fees	The Committee recommends that the Accounting Officer ensures that no payment is made over and above that provided for in the original contract.	The Accounting Officer has taken note of the Committee's recommendations and will ensure full compliance. The Polytechnic has taken due diligence in the performance of the new supervision contract, by tying the supervision contract to the performance (milestone based) of the contractor unlike the previous contract which was time based.
1064	2022/2023	369: Undisbursed Funds	The Committee recommends that the Accounting Officer avails a status report of the project's DLIs within three (3) months of adoption of this report.	A Status Report on 'East Africa Skills for Transformation and Regional Integration (EASTRIP)' project -Kisumu National Polytechnic's Project's DLIs has been submitted.
1064	2022/2023	373: Cash and Cash Equivalents	The Committee recommends that the Auditor General ascertains compliance in the subsequent audit.	The Accounting Officer has taken note of the Committee's recommendations.
1064	2022/2023	374 : Unsupported Payments on Construction- Civil Works	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer avails evidence of recovery within three (3) months of adoption of this report.	The Accounting Officer has taken note of the Committee's recommendations and has ensured that the outstanding withholding taxes have been paid and a withholding certificate for the same availed as evidence.
1064	2022/2023	375: Budgetary Control and Performance	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The Accounting Officer has taken note of the Committee's recommendations The Accounting Officer confirms the project implementation later picked up due to revised workplans and fast tracking of the project activities. The status can be ascertained as the project is now at 99% completion with the client having been handed over the project. A status report on the 'EAST AFRICA SKILLS TRANSFORMATION AND REGIONAL INTEGRATION PROJECT (CREDIT NUMBER 6334-KE) - KENYA COAST NATIONAL POLYTECHNIC' Project has been submitted.

15. STATE DEPARTMENT FOR HIGHER EDUCATION & RESEARCH – VOTE 1065

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
1065	2022/2023	380 Unconfirmed Fuel Expenditure		The Committee reprimands the Accounting Officer for failure to demonstrate effective use of funds and recommends that the Accounting Officer avails a breakdown of all the expenditure for the period within three (3) months of the adoption of this report.	State Department has provided the breakdown of the fuel expenditure to Parliament
1065	2022/2023	381 Irregularities in Grants Transfers to Private Universities		The Committee noted that a special audit report on the programme was before the Public Investments Committee on Governance and Education: The Committee recommends that the House awaits the outcome of the above report.	N/A as the report is awaited
1065	2022/2023	382 Irregularities in Compensation of Employee Costs		The Committee recommends that the Accounting Officer obtain confirmation from the Public Service Commission on the regularity of the payments within three (3) months of the adoption of this report; fail to which recoveries be made.	The Accounting Officer wrote to PSC vide letter Ref. MOE/SDHER/CON/4/3/(26)VOL.II dated 3 rd June 2025 concerning this issue. PSC responded vide letter Ref.No.MPS&hcd/2/1/2 dated 24 th June 2025 indicating it had initiated engagements with Salaries and Remuneration Commission for consideration and advise.
1065	2022/2023	384 Unresolved Prior Year Audit Matters		The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	Necessary Reports submitted to Parliament and Auditor General
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1065	2022/2023	386 Use of Personal Email Addresses in Official Communication		The Committee reprimands the Accounting Officer.	All staff have been issued with official email addresses for all official communication
1065	2022/2023	388 Failure to Prepare and Submit Separate Board Financial Statements for Audit		The Committee reprimands the Accounting Officer for failing to comply with Section 81(4)(a) of the Public Finance Management Act.	N/A

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1065	2022/2023	390 Non-Compliance with Section 53 of the Universities Act, 2012	The Committee reprimands the Accounting Officer for failing to comply with Section 53(1) and (2) of the Universities Act, 2012, as at the time.	N/A
DONOR FUNDED PROJECTS: SUPPORT TO ENHANCEMENT OF QUALITY AND RELEVANCE IN HIGHER EDUCATION, SCIENCE AND TECHNOLOGY PROJECT CREDIT NO.210OI50027993				
1065	2022/2023	393 Defects and Delays in the Delivery of Equipment to Various Universities	The Committee recommends that the Accounting Officer avails a status report on the recovery within three (3) months of the adoption of this report.	Status report has been provided to the auditor general and Parliament.
1065	2022/2023	394 Excess Payments on Bank Guarantee	The Committee recommends that the Auditor General ascertains the amounts in the subsequent audit.	N/A
1065	2022/2023	396 Unsupported Repair of Wangari Mathai Institute of Peace and Environment Studies	The Committee recommends that the Auditor - General audits the amount under the University of Nairobi and reports under its financial statements.	N/A
ESTABLISHMENT OF KENYA ADVANCED INSTITUTE OF SCIENCE AND TECHNOLOGY PROJECT NO KEN-4				
1065	2022/2023	400 Unreconciled and unsupported expenditure on Fuel and Lubricants	The Committee reprimands the Accounting Officer for failure to ensure effective and accountable use of public resources, and recommends that a breakdown of the use of the funds during the period be availed within three (3) months of the adoption of this report.	The breakdown of the fuel expenditure has been provided to Parliament.
1065	2022/2023	401 Unresolved Prior Year's Audit Issues	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	Relevant documents have been provided to Parliament.
1065	2022/2023	404 Failure to Provide Project Schedule of Works	The Committee reprimands the Accounting Officer and recommends that the Auditor General audits the project under the Ministry of ICT in the subsequent audit.	N/A
1065	2022/2023	405 Lack of Internal Audit Functions	The Committee reprimands the Accounting Officer for failing to ensure that an internal audit of the project was in place.	N/A

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
EASTERN AND SOUTHERN HIGHER EDUCATION CENTRES OF EXCELLENCE (ACE II) PROJECT (CREDIT NO.5798-KE)				
1065	2022/2023	407 Unsupported Domestic Travel Subsistence	The Committee reprimands the Accounting Officer for failure to provide audit documentation promptly.	
OTHER DONOR FUNDED PROJECTS IMPLEMENTED BY AGENCIES UNDER THE STATE DEPARTMENT				
AFRICA CENTRE OF EXCELLENCE IN SUSTAINABLE USE OF INSECTS AS FOOD AND FEEDS PROJECT (IDA CREDIT NO.5798-KE)- JARAMOGI OGTNGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY				
1065	2022/2023	415 Works Achieved and Not Verified	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	N/A
1065	2022/2023	416 Irregular Payment of Daily Subsistence Allowance	The Committee reprimands the Accounting Officer for failing to implement internal control measures.	N/A
1065	2022/2023	417 Irregularities in Procurement of Air Tickets	The Committee reprimands the Accounting Officer for failing to comply with Sections 78 and 80 of the Public Procurement and Asset Disposal Act, 2015.	N/A
AFRICA CENTRE OF EXCELLENCE (ACE II) IN PHYTOCHEMICALS, TEXTILES AND RENEWABLE ENERGY (PTRE) PROJECT (IDA CREDIT NO.5798-KE)- MOI UNIVERSITY				
1065	2022/2023	422 Budgetary Control and Performance	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	Status Report on the implementation has been forwarded to Parliament. Project successfully closed in 2023/2024
1065	2022/2023	424 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	Status report has been provided
KENYA RURAL TRANSFORMATION CENTRES DIGITAL PLATFORM PROJECT COOPERATIVE UNIVERSITY OF KENYA				
1065	2022/2023	430 Delay in Project Completion	The Committee recommends that the Accounting Officer submits a status report of the project within three (3) months of the adoption of this report.	The Project had experienced delays in approval of procurement of consultant from the donor. Contacts were signed on 25th January and project launched on 8 th May 2023 . An extension was sought and granted and the project was completed on 24 th September 2024.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
USAID BORESHA JAMII PROJECT NO. (72061521CA00004) - JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY				
1065	2022/2023	432.1 Inaccuracies in Statements of Receipts and Payments	The Committee recommends that the Auditor - General ascertains the accuracy of the financial statements in subsequent audits.	N/A
1065	2022/2023	432.2 inaccuracies in the Statement of Financial Assets	The Committee recommends that the Auditor - General ascertains the accuracy of the financial statements in the subsequent audits.	N/A
1065	2022/2023	432.3 Unsupported Statement of Cashflows	The Committee recommends that the Auditor- General ascertains the accuracy of the financial statements in the subsequent audits.	N/A
1065	2022/2023	433 Unsupported Compensation of Employees	The Committee recommends that the Auditor - General ascertains the schedules of employees in subsequent audit.	N/A
1065	2022/2023	434 Unsupported Purchase of Goods and Services	The Committee recommends that the Auditor - General ascertains the expenditure in the subsequent audit.	N/A
1065	2022/2023	435 Acquisition of Non-Financial Assets	The Committee recommends that the Auditor - General ascertains the asset register in the subsequent audit.	N/A
1065	2022/2023	436 Unsupported Imprest and Advances	The Committee reprimands the Accounting Officer	N/A
1065	2022/2023	437 Project Funding	The Committee recommends that the Auditor - General ascertains budgetary performance in the subsequent audit.	N/A
1065	2022/2023	438 Non-Compliance with Law on Ethnic Composition	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer incrementally ensures compliance with the law.	WIP
1065	2022/2023	439 Non-Compliance with Terms of Insurance Covers	The Committee reprimands the Accounting Officer for failing to comply with the law.	N/A

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1065	2022/2023	440 Delays in recoveries of VAT	The Committee recommends that the Accounting Officer provides a status report within three (3) months of the adoption of this report.	As per the bilateral agreement between USAID and the Government of Kenya, approved development assistance project within Kenya are free from any form of Kenyan Fees, duties, levies taxation, Therefore, the project does not retain VAT when paying suppliers,
1065	2022/2023	424 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	Status report has been provided

16. STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION – VOTE 1066

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1066	2022/2023	444. Unconfirmed Capitation for Free Primary Education and Free Day Secondary Education	The Committee observed that a special audit report of the Auditor General on capitation and infrastructure funds was before it, and would make substantiverecommendations based on the findings of this special audit report.	The Special Audit was conducted and management is waiting for PAC recommendations
1066	2022/2023	447. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer avails a status report of implementation of its recommendations within three (3) months of adoption of this report.	Management provided explanation for the various issues raised to the Office of the Auditor General
1066	2022/2023	449. Lack of Ownership and Internal Controls on Management of NEMIS	The Committee observed that its report for the FY 2022/23 had Recommended that the Auditor General conducts a system audit on NEMIS, and would make substantive recommendations based on the findings of this systems audit report.	

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1066	2022/2023	451. Irregularities in the Construction of Competency Based Curriculum Classrooms 451.1 Unconfirmed Pricing of Competency Based Curriculum Classrooms; Poor Workmanship in the CBC Classroom Construction.	The Committee observed that it had since requested the Auditor General to conduct a special audit on the construction of CBC classrooms across the country, and would make substantive recommendations based on the findings of the special audit report.	The special audit was conducted and management is waiting for PAC recommendations
1066	2022/2023	451.2 Non- Compliance with the One- Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits to Parliament amendments to this law, within three (3) months of adoption of this report.	
1066	2022/2023	453. Non-Preparation and Submission of Financial Statements for Audit	The Committee recommends that the Auditor General reviews the independent audit reports for the preceding financial years in subsequent audit.	The Auditor General has been reviewing the financial statements submitted by the Kenya Girl Guides Association
1066	2022/2023	461.1 Unsupported Transport Payments to Students	The Committee observed that the transport allocation was unjustified and the response unsatisfactory.	Transport receipts have since been attached to the payment documents
1066	2022/2023	466. Long Outstanding Payment in Bank Not Recorded in the Cash book	The Committee recommends that the Accounting Officer avails the requisite documentation within three (3) months of adoption of this report, failure to which persons who processed the transaction(s) be surcharged subject to Article 226(5) of the Constitution.	The requisite documentation was availed to the Auditor General
1066	2022/2023	467. Unsupported Accumulated Surplus	The Committee recommends that the Accounting Officer avails the requisite Documentation within three (3) months of adoption of this report.	The requisite Documentation was availed to the Auditor General

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1066	2022/2023	468. Prior Year Matters	Officer submits a status report on implementation of its recommendations within one (1) month of adoption of this report.	Prior year matters have since been resolved with the Auditor General
1066	2022/2023	469. Failure to Transfer Unspent Funds to Consolidated Fund	The Committee reprimands the Accounting Officer for non-adherence to Regulation 74(6)(c) of the Public Finance Management (National Government) Regulations, 2015.	The funds were transferred to the Consolidated Fund

17. STATE DEPARTMENT FOR POST TRAINING AND SKILLS DEVELOPMENT - VOTE 1068

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1066	2022/2023	481. Weak Asset Management	The Committee noted submission of the Accounting Officer and recommended that the Accounting Officer repairs the vehicle	Not Resolved

18. MINISTRY OF HEALTH – VOTE 1081

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1081	2022/2023	489. Undisclosed bank Balances	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer ensures all semi-Autonomous entities submit financial statements in subsequent Audits	Entities identified as self-reporting; unspent funds surrendered; dormant accounts being closed
1081	2022/2023	492. Pending Accounts Payable	The Committee recommends that the Accounting Officer settles outstanding pending bills as first charge.	Management confirmed pending bills were under verification and subsequently paid after validation.
1081	2022/2023	494. Non compliance with the one third of basic salary rule	The Committee recommends Public Service Commission to reviews and submits to the National Assembly amendments to this law, within the three months of the adoption of this report	Payroll controls have been strengthened within the HR and payroll management systems to flag deductions exceeding the allowable threshold before payroll processing. Continuous monitoring and periodic reconciliation of payroll deductions have also been instituted to ensure that employees retain at least one-third of their basic salary after all

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				deductions. Moreover, management will continue to enforce compliance through regular payroll audits and engagement with relevant stakeholders to prevent recurrence.
1081	2022/2023	495.1. Delayed Construction of Kisii Cancer Centre	The Committee recommends that the Accounting Officer avails a status report within three months of the adaption of this report.	Badea loan agreement has been extended to 30 th June 2028. Appendix 495.1
1081	2022/2023	495.2. Expired Contract on consultancy services	The Committee recommends that the Accounting Officer avails a status report within three months of the adaption of this report.	The extension of consultancy contract will run till the end of the project while Services Contractors, who had delayed project implementation, were appointed on 1 st December 2025 Appendix 495.2
1081	2022/2023	496. Delayed construction of Pediatric Emergency center burns and management center	The Committee recommends that the Accounting Officer avails a status report within three months of the adaption of this report.	The delay in construction is occasioned by delay in processing payment by external financiers to the project and non-renewal of loan agreement. The Contractor submitted a request for a contract extension via Letter Ref: VEL/SKAIR/KNH/2024/174 dated 27th December 2024 The Consultant provided guidance on the contractors request for extension on 27th January 2025 in a letter Ref:Skair/KNH/T/65/2017-2018GM-VELxt. and requested for his extension on 27th January 2025 via letter Ref: Skair/KNH/T/65/2017-2018 GM-Skxt. The Project Implementation Team (PIT) reviewed and approved the request Subsequently, the Hospital submitted a formal request to the Ministry of Health (MoH) through Letter Ref: KNH/AID/3 Vol.21 dated 25th February 2025, seeking approval for the extension. The Ministry of Health then submitted a request for No Objection to the project financiers through the National Treasury.

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VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					The Hospital has been following up in regards to the loan extension with No communication of the same from SFD and BABEA (as per attached email). However, OFID withdrew from the project financing. To date, no response has been received from the BADEA And SFD and the loan agreement lapsed in April 2025. c) In reference to the letter KNH/AID/3/Vol.21 dated 12th May 2025 the Hospital sought guidance from the Ministry of Health on Financing of the project in light of OFIDS withdrawal. The Ministry of Health then submitted a request for funding to the funding gap to the National Treasury in a letter Ref:MOH/ADM/1/1/183 dated 3rd March 2025. Through letter Ref: KNH/AID/3/VOL.21 dated 7th July 2025, the Hospital formally requested the Ministry of Health to approve the use of GoK funds to temporarily cover the OPEC share of Interim Payment Certificate (IPC) 15A to ensure continued progress. The Contractor suspended works in August 2025 due to lack of renewal of loan agreement and delayed in payment. To mitigate the stalling of the project, the hospital has held many consultative meetings with the financiers, MOH and National Treasury and proposed the financial restructuring of the project and subsequently submitted an official letter to The MOH via REF NO: KNH/AID/3/Vol.22 dated 11th December 2025 and from the National Treasury to the financiers via letter Ref No: TNT/RMD/06/1083/512/01 Vol 2(47) which BADEA responded as

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VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					per letter ref No: BADEA/OP/87 dated 15th February 2026 and SFD requested for Additional information in a letter dated 10th February 2026 which was submitted to the Ministry via letter ref: KNH/AID/3/VOL.22 dated 18th February 2026 and to the Treasury via letter dated 19th March 2026 Ref no: MOH/SDMS/PROC/19/03/26/01 In-addition the Hospital has requested for approval of utilization of the GOK allocation to settle pending payment and complete construction works ref No: KNH/ AID/3/VOL.22 dated 13th April 2026 forwarded the request to the National Treasury in a letter ref No: MOH/SDMS/FIN/BGT/VOL.111 (281) dated: 28th April 2026. The Hospital is awaiting response on the same.
1081	2022/2023	497.1 Mathari Teaching and Referral mental hospital		The Committee recommends that the Accounting Officer ensures full operationalize and financial autonomy of the institution in the financial year 2025/2026	The following Human Resource Tools have been developed and approved: (i) Organizational Structure, Grading and Staff Establishment (ii) Career Guidelines (iii) Human Resource Policies and Procedures Manual (iv) Salary Structure To facilitate the transition a Committee was appointed to ensure the smooth transitioning of MNT&RH to a State Corporation.
1081	2022/2023	497.2 National Spinal Injury		The Committee recommends that the Accounting Officer avails a status report on operationalization of the National Spinal Injury Referral hospital, within three months of the adoption of this report.	HR instruments have not been approved by PSC.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1081	2022/2023	497.3 Kenya Tissue and Transplant Authority	The Committee recommends that the Accounting Officer avails a status report on the constitution of a board of directors and full operationalization of the institution within three months of the adoption of this report	<i>In Council of County Governors v Kenya Tissue and Transplant Authority & 2 others; Senate (Interested Party)</i> (Constitutional Petition E413 of 2022), vide the Judgement delivered on 30 th June, 2023, the High Court declared that the Legal Notice establishing the Kenya Tissue and Transplant Authority was unconstitutional, and revoked the said establishment. The Ministry, in consultation with County Governments, is thus in the process of developing the legislation to provide the framework for regulation of blood, cells, tissues and organs.
1081	2022/2023	498. Procurement of Immuno histochemistry Machine	The Committee reprimands the Accounting Officer for failure to provide information within reasonable time to the auditor General pursuant to section 62(1) of the Public Audit Act, 2015.	All the required information already provided.
1081	2022/2023	501. Outstanding Imprest	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer avails a status report on full recovery with interest, of outstanding imprests within three months of the adoption of this report, failure to which the Accounting Officer be surcharged.	The Accounting Officer have enforced recovery of any outstanding imprests from the officer's salary.
1081	2022/2023	502. Unutilized Medical Equipment	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer within three months of the adoption of this report, avails status report on a) End of programme acquisition of the MES equipment by county governments b) Use of the micro wave equipment c) The National Equipment Support programme	The MES Programme already successfully closed and the status report of the same shared with the National Assembly and National Treasury albeit with some pending claims. All the equipment under the MES project already put in to use and the transition to NESP successfully rolled out.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1081	2022/2023	503.3 Undisclosed Land and Buildings	The Committee recommends that the Accounting Officer henceforth values and discloses all assets in the subsequent financial statements	The state department already liaised with the state department for Lands and Physical Planning and the valuation of assets is on course for subsequent disclosure in financial statements.
DONOR FUNDED PROJECTS				
EAST AFRICA'S CENTRE OF EXCELLENCE FOR SKILLS AND TERTIARY EDUCATION IN BIOMEDICAL SCIENCES - PHASE 1 (LOAN NO. 2100150031997) PROJECT				
1081	2022/2023	507. Budgetary control and Performance	The Committee recommends that the Accounting Officer avails a status report on the project within three months of the adoption of this report	The Accounting Officer prepared and submitted a comprehensive status report on the project within the stipulated three months after adoption of the report. The report outlined the progress of implementation, budget utilization, achievements realized, challenges encountered, and measures put in place to enhance budgetary control and project performance. Continuous monitoring and periodic reporting mechanisms have also been strengthened to ensure effective implementation and accountability. APPENDIX-507
1081	2022/2023	508. Unutilized/Undrawn Balances	The Committee recommends that the Accounting Officer avails a status report on the project within three months of the adoption of this report.	The Accounting Officer prepared and submitted a detailed report on the status of the project within the prescribed three months from the date of adoption of the report. The report explained the cause of the unutilized/undrawn balances, the measures taken to enhance absorption of funds, and the planned activities for utilization of the remaining balances. Mechanisms for improved project implementation, fund utilization, and regular monitoring were also instituted to minimize future occurrences of unutilized balances. (Appendix – 508

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
SUPPORT OF THE HEALTH CARE FINANCING STRATEGY-REPRODUCTIVE HEALTH - OUTPUT BASED APPROACH PROJECT (CREDIT BMZ NOL. KENYA 201065853)				
1081	2022/2023	513. Lack of financing plan for payables	The Committee recommends that the Accounting Officer settles all liabilities and closes the project, and avails a status report on the matter within three months of the adoption of this report.	The management submitted a replenishment request to KfW for these amounts to be applied towards settling the accounts payable.
1081	2022/2023	514. Recurring Bank charges	The Committee recommends that the Accounting Officer avails a status report on the account closure within three months of the adoption of this report	The reason that the client project bank accounts are yet to be closed is due to the pending Voucher Service Provider court cases. These bank accounts were opened and kept open to allow safe custody of, and the effective receipt and disbursement of the project's funds as and when necessary. They will be closed as soon as the pending court cases are heard and determined.
TRANSFORMING HEALTH SYSTEMS FOR UNIVERSAL CARE (THS-UC) PROJECT GRANT-5836-KE, TFOA2561, TFOA2792 AND CR . P152394				
1081	2022/2023	518. Budgetary control and performance	The Committee recommends that the Accounting Officer avails status report on the project within three (3) months of adoption of this report.	The Project closed in Sept 2023, having achieved its objectives of improving primary health care with a focus on the Reproductive, Maternal, New-born, child and Adolescent Health Services (RMNCAH) as reported in the Aide memoire of World Bank Mission held in the month of July 2023.
COVID.19 HEALTH EMERGENCY RESPONSE PROJECT GRANT/CREDIT NO.6598- KE				
1081	2022/2023	523. Unsupported Expenditure	The Committee recommends that the Accounting Officer submits the complete MPESA statements within three (3) months of adoption of this report.	Mpesa statement is available
1081	2022/2023	524. Budgetary Control and Performance	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer submits a status report on the project within three months of the adoption of this report.	The project closed on 30 th December 2025, Status report attached (<i>Appendix 524/525</i>)

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1081	2022/2023	525. Slow Disbursement of grant	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer submits a status report on the project within three months of the adoption of this report.	The project closed on 30 th December 2025, Status report attached
GLOBAL FUND TUBERCULOSIS GRANT CREDIT NO. KEN-T-TNT-2067				
1081	2022/2023	532. Pending bills	The Committee recommends that the Accounting Officer settles all pending bills promptly.	All the pending bills were fully paid in the financial year 2023-2024.
1081	2022/2023	533. Inefficient supply of cartridges for Gene Xpert machines and patient kits	The Committee recommends that the Accounting Officer strengthen forecasting quantification, and timely procurement of GeneXpert cartridges and TB patient kits to ensure optimal utilization of GeneXpert machines and prevent stock -outs that lead to inefficient use of public resources	The management is resource mobilizing to get additional funds to meet the increased demand for GeneXpert cartridges as well as exploring other efficient and cost effective means for TB diagnosis.
1081	2022/2023	539. Unsupported payments in Bank reconciliation statements	The Committee reprimands the Accounting Officer	The amount was fully recovered from the responsible officer.
1081	2022/2023	543. Long outstanding imprest and advances	The Committee recommends that the Accounting Officer submits a status report on the investigations within three months of the adoption of this report.	This has been fully paid up.
1081	2022/2023	545. Non- Existent peer educators	The Committee reprimands the Accounting Officer avails a full list of the peer educators including their ID numbers, telephone contact and station of deployment, within three months of the adoption of this report, failure to which the Accounting Officer be surcharged	The list of all 88 peer educators is attached showing the facility and the county they were attached as well as their telephone contacts

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
RESILIENT SUSTAINABLE SYSTEMS FOR HEALTH (RSSH) KEN-T-TNT 2067. SUB RECEIPT				
1081	2022/2023	549. Slow absorption of project funds	The Committee recommends that the Accounting Officer avails a status report of the project within three months of the adoption of this report by the House.	The management successfully engaged the donor and secured a formal No-Cost Extension (NCE), which extended the project timeline beyond June 30, 2024. This extension allowed for the complete procurement of the earmarked health products and vehicles, alongside the successful delivery of all scheduled health staff training modules. The project is however now under the State dept for Public Health and Standards
GLOBAL FUND MALARIA KEN-M-TNT 2064				
1081	2022/2023	554. Budgetary Control and Performance	The Committee recommends that the Accounting Officer avails a status report of the project within three months of the adoption of this report.	The grant KEN-M-TNT 2064 was originally scheduled to run from 1st July 2021 to 30th June 2024, but it was later extended to 31st March 2025, allowing the project enough time to fully utilize the funds. The project is however now under the State dept for Public Health and Standards
1081	2022/2023	555. Slow Disbursement of Grants Funds	The Committee recommends that the Accounting Officer avails a status report of the project within three months of adoption of this report by the house.	The grant was extended to 31st March 2025, allowing the project enough time to fully utilize the funds.
DANIDA PRIMARY HEALTH CARE (PHC) SUPPORT PROGRAM				
1081	2022/2023	561. Budgetary control and performance	The Committee recommends that the Auditor General assesses absorption in subsequent audit.	The absorption rates are monitored during annual audits and variances explained.
1081	2022/2023	562. Undrawn Grant funds	The Committee recommends that the Auditor General assesses disbursement in subsequent audit.	The funds are only disbursed to counties that meet the minimum conditions. The Program Management Unit works with the counties to ensure they meet all the required minimum conditions
1081	2022/2023	563. Non compliance with co financing requirements	The Committee recommends that the Auditor General assesses status in subsequent audit.	The entity engaged county governments to ensure adherence to co-financing commitments. Formal reminders were sent to the counties, and technical assistance offered to counties experiencing difficulties.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1081	2022/2023	564. Failure to submit Financial Statements	The Committee recommends that the Accounting Officer withholds funds to non-compliant counties	A formal communication was sent to the counties requesting them to submit the financial statements to the Office of the Auditor General for their action
1081	2022/2023	567. Irregularities in operating DANIDA project bank accounts	The Committee recommends that the Accounting Officer withholds funds to non-compliant counties	All the counties has since opened a DANIDA Special Purpose Account (SPA) as required.
1081	2022/2023	568. Implementation of project activities without performance targets	The Committee recommends that the Accounting Officer avails a status report on attainment of specific objectives within three months of the adoption of this report	The project targets are included in the financial statements to monitor performance indicators for Level 1
1081	2022/2023	569. Unsatisfactory implementation of projects	The Committee recommends that the Accounting Officer withholds funds to non-compliant counties	The entity has ensured that disbursements to health facilities is done in time to be able to meet the program objectives.
KENYA HEALTH SECTOR PROGRAMME SUPPORT 111 (DANIDA REF 104.KENYA.810.300 GRANT)COUNTY GOVERNMENT OF KISII				
1081	2022/2023	572. Unsupported expenditure budget amounts	The Committee recommends that the auditor general audits expenditure of the project directly under Kisii county government	
1081	2022/2023	573. Budgetary Control and Performance	The Committee recommends that the auditor general audits expenditure of the project directly under Kisii county government	
1081	2022/2023	574. Non compliance with the legal minimum wages	The Committee recommends that the auditor general audits expenditure of the project directly under Kisii county government	
1081	2022/2023	575. Delay in disbursement of programmes funds from County Revenue Fund	The Committee recommends that the auditor general audits expenditure of the project directly under Kisii county government	
1081	2022/2023	576. Unclaimed NHIF	The Committee recommends that the auditor general audits expenditure of the project directly under Kisii county government	

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
NON-COMMUNICABLE DISEASE IN KENYA (PHGF GRANT NO. TFOA5636) MTRH				
1081	2022/2023	583. Unresolved prior year matters	The Committee recommends that the Accounting Officer implements recommendations contained in the report within the prescribed timelines	
1081	2022/2023	585. Pending staff payables	The Committee recommends that the Accounting Officer settles the payments within three months of the adoption of this report	
GLOBAL FUND HIV/AIDS PROJECT GRANT NO KEN-H-TNT-2065 NATIONAL SYNDOMIC DISEASE CONTROL COUNCIL				
1081	2022/2023	588. Budgetary control and performance	The Committee recommends that the Accounting Officer submits a status report within three months of the adoption of this report	The undisbursed amount of KSh 151,985,949 was reprogrammed, in consultation with the Global Fund and the National Treasury, to procure 40 million condoms to mitigate shortage of this critical prevention commodities. These commodities procured using the reprogrammed funds contributed to the achievement of the Country's HIV response within the project period

19. STATE DEPARTMENT FOR PUBLIC HEALTH AND PROFESSIONAL STANDARDS – 1083

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1083	2022/2023	594 Unsupported Expenditure on other Grants and Transfers	The Committee reprimands the Accounting Officer for failure to keep proper accounting records and recommends that the financial statements be properly restate in the subsequent financial year	The State Department will restate the financial statements of the current financial year 2025/2026 which is due for submission by 31 st August 2026
1083	2022/2023	598 Failure to Surrender Imprest	The Committee noted the submission of the Accounting Officer. The Accounting Officer to write off the outstanding Kshs 131,000 as provided in the PFM Regulations	The State Department has started the process of the writing off the outstanding imprest.

20. STATE DEPARTMENT FOR ROADS – 1091

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1091	2022/2023	603. Non-Compliance with the One-Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submit the National Assembly amendments to this law, within three (3) months of the adoption of this report	The matter is being addressed progressively by the Public Service Commission in collaboration with other concerned Government Agencies
1091	2022/2023	604. Non-Compliance with the Approved Staff Establishment	The Committee recommends that the Accounting Officer liaises with the Public Service Commission and the scheme administrators and completes rationalization, within three (3) months of the adoption of this report.	The matter was addressed after the Public Service Commission approved the State Department's Staffing Levels and organizational Structure of 26 th October 2023 Ref. no. PSC/EMCS/7/1/(4)
1091	2022/2023	605. Maintenance of Duplicate Salary Bank Account Numbers for Staff	The Committee recommends that the Accounting Officer ensures single bank account details are uniquely held by each staff henceforth.	The matter was resolved and currently no staff members share bank account numbers including married couples who previously operated joint accounts
1091	2022/2023	606. Delayed Payment of Decretal Amount	The Committee reprimands the Accounting Officer for failure to robustly protect the public interest.	The management has since paid the decretal amount and provided the bank statement and payment voucher as supporting document
1091	2022/2023	607. Lack of Detailed Petty Cash Expenditure Schedules	The Committee reprimands the Accounting Officer for failure to provide requisite documentation to auditors on time.	The Management has aligned and provided the documents including but not limited to payment vouchers, to support the petty cash expenditure in the prescribed format as required under the PFM Act 2012 and the Public Audit Act, 2015.

21. STATE DEPARTMENT FOR TRANSPORT - 1092

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1092	2022/2023	923: Inaccuracies in the Financial Statements	The Committee noted that the Accounting Officer failed to notify National Treasury of the re-allocations, contrary to regulation 48(2) of the PFM (National Government) Regulations.	Expenditures are charged in accordance to line budgeting allocate to avoid inaccuracies in Financial Statements.
1092	2022/2023	924: Outstanding Third-Party Deposits	The Committee reprimands the Accounting Officer submits a completion and	To address the Retiree deposits held by State department, a technical team was formed comprising State Department and Kenya Railways to thoroughly review the phase 4 Retrenchment of KR staff. The Committee finalized the report and is currently under implementation with closure report expected on 21 st June 2026. The retention deposits were paid to the contractor after submitting of lapse of six months liability period. Annex 1
1092	2022/2023	926: Pending Bills	The Committee recommends that the Accounting Officer settles the outstanding amount as first charge	The pending bills which have been cleared by the Internal Auditor have been settled on a first charge basis
1092	2022/2023	927: Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the Implementation of the Committee's recommendations within three (3) months of adoption of this report.	Implementation report submitted to National Treasury vide letter MOT&I/ACCTS/059VOL.III(58) Dated 6 TH October 2025 (Annex 2)
1092	2022/2023	928: Delay in Completion of Transport Data Centre	The Committee reprimands the Accounting Officer submits a completion and operationalization report on the project within three (3) months of adoption of this report.	The following actions have been taken and are ongoing 1 Acceptance of contractor's 'as is' offer – The State Department has formally accepted the main contractor's (Pinakim Africa Limited) offer to hand over the TDC "as is" and without demand for the disputed outstanding payment of Kshs. 27,059,622.75. This removes a key barrier to handover. i. Handover Committee established – A Handover Committee, nominated by the Principal Secretary and led by

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				the State Department's legal team, has been constituted. The Committee is actively engaging the contractor, the consultant (UNES), and relevant regulatory bodies (PPRA, NCA, Office of the Attorney General) to finalise the handover process within a defined timeline. ii. Legal guidance on payment dispute – The earlier demand for outstanding payment remains referred to the Attorney General's office for legal guidance; however, the contractor's waiver of this demand as a handover precondition allows physical handover to proceed in parallel. iii. No further payments without formal handover – The State Department will not make any further payments to either the contractor or consultant until a formal completion certificate is issued and official handover is effected, consistent with contractual terms. iv. Accelerated handover plan – Management is finalising an accelerated handover plan, to be presented to the Public Accounts Committee, with clear milestones for legal sign-off, regulatory clearance, and physical handover (Annex 3).
1092	2022/2023	931: Budgetary Control and Performance	The Committee reprimands the Accounting Officer for poor project management and recommends that the Accounting Officer submits a status report of the project within three (3) months of the adoption of this report.	This was as a result of delayed procurement due to delays in issuance of No Objection by the Bank. Notably, the Project Implementation Team was re-organised and this resulted in increase in absorption of Funds/Budget from 30% to 80% and is expected to increase further in the coming Years.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1092	2022/2023	932: Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the Implementation of the Committee's recommendations within three (3) months of adoption of this report.	Implementation report submitted to National Treasury vide letter MOT&I/ACCTS/059VOL.III(58) Dated 6 TH October 2025 (Annex 2)
1092	2022/2023	933: Delay in Project Implementation	The Committee recommends that the Accounting Officer submits a status report on the Implementation of the Committee's recommendations within three (3) months of adoption of this report.	This was as a result of delayed procurement processes and approval of annual work plan by the Bank for the FY.
1092	2022/2023	937: Long Outstanding Balance on Pending Bills	The Committee recommends that the Accounting Officer ensures settlement by 30th June 2026	Pending bill during the year under review have all been settled (Annex 4)
1092	2022/2023	938: Doubtful Achievement of Project Goals	The Committee recommends that the Accounting Officer submits a status report on the Implementation of the Committee's recommendations within three (3) months of adoption of this report.	See closure report attached. Annex 3
1092	2022/2023	949: Budgetary Control and Performance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	Management notes that: i. The program ended in August 2025 and is currently in the closing out phase. ii. The total counterpart funding received amounts to Kshs. 85,520,082 out of the total budget of Kshs. 150,834,325 representing 57%. The inadequate provision of counterpart funding affected the requests from the European Union due to contractual expenditure threshold that was pegged at 70%. iii. The project was able to achieve its overall objective of a reduction in the fatalities index per 10,000 vehicles due to road crashes by 15% (actual 23%).

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1092	2022/2023	950: Undrawn Loan Balance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	Management notes that: i. The program ended in August 2025 and is currently in the closing out phase. ii. The undrawn balance will be utilised to cover the project close out costs and any outstanding liabilities as a final account to the project. iii. The project was able to achieve its overall objective of a reduction in the fatalities index per 10,000 vehicles due to road crashes by 15% (actual 23%). iv. All project activities were also undertaken during the project implementation period. Annex 5
1092	2022/2023	951: Unresolved Prior Year Issues	The Committee recommends that the Accounting Officer submits a status report on the implementation of the Committee's recommendations within three (3) months of adoption of this report.	Management notes that: i. The program ended in August 2025 and is currently in the closing out phase. ii. The undrawn balance will be utilised to cover the project close out costs and any outstanding liabilities as a final account to the project. iii. The project was able to achieve its overall objective of a reduction in the fatalities index per 10,000 vehicles due to road crashes by 15% (actual 23%). All project activities were also undertaken during the project implementation period as shown in Appendix 2

22. STATE DEPARTMENT FOR SHIPPING AND MARITIME – VOTE 1093

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1093	2022/2023	878.2 Imprest to Staff	i. The Accounting Office is reprimanded ii. All unjustified imprest be recovery	Recoveries initiated as per letter Ref: MOMB&M/C/SMA/ADM/1/3 Vol.I/(43) dated 15 th April 2026 to the Principal Secretary, National Treasury – Copy attached
1093	2022/2023	883 Audit Committee	The Accounting Officer is reprimanded for failure to ensure the existence of an Audit Committee	The Ministry of Blue Economy established Audit Committee on 2 nd April 2024. Its members are: i. Mr. Bernard Siero – Chairman ii. Mr. William Koech – Member iii. Ms. Florence Sila – Member iv. Mr. Patrick Maina, Nominee of TNT
KENYA MARITIME AUTHORITY				
1093	2022/2023	862 Undisclosed and unaccounted for Domestic Travel Expenses	The Accounting Officer is reprimanded for failure to keep to keep proper accounting records	The financial statements were revised to account for the domestic expenses in line with the audit recommendation in the FY 2022/2023
1093	2022/2023	863 Cash and Cash Equivalents unrepresented Cheques	The Accounting Officer is reprimanded for failure to keep proper accounting records	The anomaly was corrected on 22-9-2022 and the reconciliation presented for Audit review
1093	2022/2023	864 Budgetary Control and Performance	The Accounting Officer is reprimanded for failure to ensure effective project design	Anomaly has been noted and disseminated to circumvent future failures
1093	2022/2023	865 Unresolved Prior Year Matters	The Accounting Officer is reprimanded for failure to ensure effective project design	Anomaly has been noted and disseminated to circumvent future failures
		866 Cancellation of Undisclosed/ Undrawn Loan Balance	The Accounting Officer is reprimanded for failure to ensure effective project design	Anomaly has been noted and disseminated to circumvent future failures
		867 Failure to Channel Funds as per the Project Finance Structure	The Accounting Officer is reprimanded for failure to ensure effective project design	Anomaly has been noted and disseminated to circumvent future failures

23. STATE DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT – VOTE 1094

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1094	2022/2023	971. Unresolved Prior years Matter	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendation within three (3) months following the adoption of this report.	The SDHUD has prepared a report for submission to Parliamentary Accounts Committee
1094	2021/2022	972. Rent Revenue 972.1 Under Performance in Rent Revenue Collection from Government Houses	The Committee recommends that the Accounting Officer submits a status report on review of rent within three (3) months of the adoption of this report.	The SDHUD has prepared a report for submission to Parliamentary Accounts Committee
1094	2021/2022	972.2 Unremitted Rent Revenue	The Committee recommends that the National Treasury withholds disbursements equivalent to unremitted amounts from the owing agencies in subsequent financial years.	The National Treasury to action
1094	2021/2022	973. Boarded/Alienated Government Houses	The Committee recommends that the Accounting Officer provides an inventory status report within three (3) months of the adoption of this report.	The SDHUD has prepared a report for submission to Parliamentary Accounts Committee
1094	2021/2022	974. Compensation of Employees 974.1 Monthly Pay Below the One Third of the Basic Salary Rule	The Committee recommends that the Public Service Commission review and submit amendments to this law to the National Assembly within three (3) months of the adoption of this report.	Public Service Commission to action
1094	2021/2022	974.2 Unutilized Staff Leave Days	The Committee recommends that the Accounting Officer ensures that all staff adhere to section E 3(l) of the Public Service Commission's Human Resource Policies and Procedures Manual for the Public Service, 2016.	In order to address annual leave administration challenges, the SDHUD has taken the following measures. i. Review, determine and update the pending leave days for each officer; ii. Prepared the necessary leave plans/rota which is mindful of secure continuity of service delivery and ensure enforcement; iii. Continuous updating of Annual Leave Report.

24. STATE DEPARTMENT FOR PUBLIC WORKS – VOTE 1095

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1095	2022/2023	1010. Misstatement of Proceeds from Sale of Assets	The Committee recommends that the Accounting Officer enforces the collection of rent arrears within three (3) months of the adoption of this report.	Independent Electrical Boundaries Commission (IEBC) paid their rent arrears
1095	2022/2023	1013. Pending Bills	The Committee recommends that the Accounting Officer settles pending bills as first charge	The Accounting Officer surrendered all the bills to the Pending Bills Verification Committee under The National Treasury because the State Department did not have any budget allocation that could settle them. Summary of pending bills; i. Historical pending bills - Kshs. 956,186,688.91 - The State Department did not have any budget allocation that could settle them. ii. FY2022/2023- Kshs. 3,117,824.21 - The State Department did not have any budget allocation that could settle them. iii. FY2023/2024 – Kshs. 4,956,250.00 The State Department did not have any budget allocation that could settle them. iv. FY2024/2025 – The Accounting Officer settled Pending bills amounting to Kshs. 11,489,777.00 bills as first charge where there was budgetary allocation in the financial year 2025/2026. The Accounting Officer settled Pending bills amounting to Kshs. 47,999,979.70, in the Supplementary budget for financial year 2025/2026, leaving a balance of Kshs. 506,913,617.75. Until now, May 2026, the State Department has accrued a pending bill totaling Kshs. 1,478,837,752.87

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				The State Department will strive to clear pending bills upon additional budgetary support from National Assembly and National Treasury.
1095	2022/2023	1014. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer implements the recommendations in its report within the prescribed timelines.	
1095	2022/2023	1015. Failure to Surrender Temporary Imprests	The Committee reprimands the Accounting Officer.	All the officers surrendered their imprest and the Accounting Officer has taken the necessary action to ensure proper surrender of temporary imprest
1095	2022/2023	1016. Failure to Remit Long Outstanding Accounts Payables-Deposits Balance	The Committee recommends that the National Treasury gives policy direction on long outstanding retention deposits due to stalled projects that are then restarted, within three (3) months of the adoption of this report	The National Treasury to provide policy direction
1095	2022/2023	1017. Delay in Completion of Projects 1017.1 Projects Behind Schedule	The Committee recommends that the Auditor - General audits the project under the respective county governments	The Office of the Auditor General to audit
1095	2022/2023	1017.2 Proposed Headquarters for Nyandarua County at Ol Kalou	The Committee recommends that the Auditor General audits the project under the County Government of Nyandarua	Office of the Auditor General to audit
1095	2022/2023	1017.3 Proposed Completion of Voi Pool Housing Project	The Committee recommends that the Accounting Officer, State Department for Housing, takes up the project under the affordable housing programme and submit a status report within three (3) months of the adoption of this report.	Office of the Auditor General to audit
1095	2022/2023	1017.4 Proposed Completion of Migori District Headquarters	The Committee recommends that the Accounting Officer submits a status report on the new course of action within three (3) months of the adoption of this report	Migori district headquarters was handed over to interior who have occupied the building.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1095	2022/2023	1017.6 Proposed Construction of Isiolo County Headquarters	The Committee recommends that the Auditor General audits the project under the County Government of Isiolo.	Office of the Auditor General to audit
1095	2022/2023	1017.7 Termination of Contracts and Related Costs - Construction of Ndau Sea Wall	The Committee recommends that the Accounting Officer avails a status report on the termination within three (3) months of the adoption of this report.	The contract for the construction of Ndau seawall was awarded to a contractor, M/s Associated Construction Co. (K) Limited, at a contract sum of KShs. 365,103,794. The contract period was revised three time with the latest revised completion date of 6th July, 2017. The contractor stopped working on site in June 2018. At the time of stoppage of works, the work progress was at 87% completion, however, only 77.9% of contract sum had been paid to the Contractor. The Employer issued a notice of termination to the Contractor on 25th July 2019 (Attached). The Contractor sought a restraining order from the High Court (Case No. 189 of 2019). The case was dismissed by the Court on 10th March 2021. (Court ruling Attached). The contract was consequently terminated on 16th June 2021 (Termination letter Attached). The Employer advertised for the completion of the project (Copy of advert attached) on 14th November 2023. A new Contract for the completion and repair of the terminated works was awarded to a new Contractor (copy of letter of award). The works commenced on 21st March 2024 and is scheduled for completion on 7th July 2027.
1095	2022/2023	1019. Lack of a Risk Management Policy	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer operationalizes the policy within three (3) months of the adoption of this report	Risk Policy was operationalized in March 2026

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1095	2022/2023	1020. Assets Management 1020.1 Incomplete Fixed Asset Register	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	
1095	2022/2023	1020.2 Management of Assets	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	
1095	2022/2023	1020.3 Incomplete Motor Vehicle Register	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	

25. STATE DEPARTMENT FOR OF ENVIRONMENT & CLIMATE CHANGE – VOTE 1108

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1108	2022/2023	1027. Lack of Ownership Documents	The Committee recommends that the Accounting Officer liaises with the National Land Commission to complete acquisition of the title deeds for the parcels of land, and submits a status report within six (6) months.	i. The State Department is in the process of mapping all its physical assets and fencing them. Kericho Station has been fenced. Fencing of the parcels of land has delayed due to inadequate budgetary provision. ii. The State Department has engaged the State Department for Lands and Physical Planning and National Lands Commission to fast-track issuance of titles to the land where it has Stations. Appendix 1(i)
1108	2022/2023	1030 Unresolved Prior Year Issues	The Committee recommends that the Accounting Officer avails a status of implementation of the Committee's recommendations, within three (3) months of the adoption of this report.	The unresolved prior year issues are as per the matrix Appendix (2)
1108	2022/2023	1033 Lack of equipment of Kenya Metrological Weather Stations	he Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The procurement and installation of digital instruments was done. In addition, the digital instruments are fully operational and collecting meteorological data

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1108	2022/2023	1048. Unfulfilled Project Objectives	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report by the House.	i.) Since the time of audit tremendous progress has been done in all the objectives. ii.) objective 2 on establishing financing lending arrangements to provide loans for mercury free processing equipment has been done. Proposals were floated for the granting process and these were successfully taken up. The grants were given to six cooperatives (one per site) This objective has therefore been achieved. Appendix 3(i)) low value grant agreements , letter to PS(framework, request for proposals iii.) objective 3 (provision of mercury free technology has already been achieved. The mercury free technology has been procured and delivered in the counties of Kakamega, Vihiga, Narok and Migori. Installation of the same has been done and its awaiting power connection. Appendix 3 (ii). Photos of technology. iv) Lack of sufficient technical team. the project operated without a technical advisor to support delivery of component 3 from January 2021 to September 2022 and without regional officers from January 2023 to January 2024 impacting provision of technical Assistance, technology transfer and support for formalization. With the recruitment of the Technical Advisor, the technology has been procured. The regional officer's presence in the counties made work smooth and more efficient. Formalization has been done. 23 cooperatives have been formalized Appendix 3 (iii)screen shorts) https://www.planetgold.org/lessons-learned-kenya-targeted-site-and-group-selection-mercury-free-gold-processing

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1108	2022/2023	1085. Low Absorption of Donor Funds	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The start of implementation of the project activities was delayed by 2 years majorly due to covid 19. The project was scheduled to start in October 2020 but it held its first meeting to approve the workplan and the procurement plan in April 2022 which was towards the end of the financial year thus the reason for the low absorption. Again, for each activity to be implemented, there is a requirement by the donor that the National Project Management Unit (NPMU) develop a concept note and a No Objection (NO) Despite having an approved workplan / procurement plan, there has been delays in approval from the donor. Appendix 4(i) The issue of delay is being addressed by developing as many No Objections as possible to ensure seamless flow of activities.

26. STATE DEPARTMENT FOR WATER AND SANITATION 1109

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1130 Pending Payables	The Committee recommends that the Accounting Officer avails a status report on implementation of its recommendations within timelines specified in the report.	It is true that some pending bills were omitted in the Annex 1 of the financial statements. The failure to settle the bills was attributed to insufficient funding and lack of Exchequer. The State Department for Water and Sanitation has since updated the Pending Bill Schedule to include pending bills for prior years which was earlier omitted ANNEX 1130 (Pending Bills Aging Report and analysis of the Legal payments)
1109	2022/2023	1131 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer avails a status report on implementation of its recommendations within timelines specified in the report.	The issues have since been resolved

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1132 Lack of Ownership Construction Documents of Partakilat Water Supply Project in Narok County – Kilgoris Sub-County	The Committee recommends that the Accounting Officer avails a status report on implementation of its recommendations within timelines specified in the previous report.	The ownership documents have been submitted to the ministry of land for title processing
1109	2022/2023	1133 Incomplete Drilling of Boreholes	The Committee recommends that the Accounting Officer completes the outstanding boreholes and submit a status report within three (3) months of the adoption of this report.	We can note that all the twenty-eight (28) boreholes have progressed above 70% with seventeen (17) of them already commissioned by the State Department and handed over to the respective Water Service Providers.
1109	2022/2023	1134.5 Unsatisfactory Implementation of Sagana River Restoration Project	The Committee recommends that the Accounting Officer ensures adherence to the April 2026 deadline, and submits a status report within three (3) months of this date.	Currently, the project's physical progress stands at 40%, while the financial progress is at 37%. The contract is valid as evidenced by the active performance Security bond (Copy attached) As regards to the tanks which were constructed, one is constructed on public land i.e Chief's Camp (1 tank), two at the forest Land (2 tanks) as indicated in the Kenya Forest Special use License, the other one is located at the local Water Service Provider's land (1 tank) while the other one is on cooperative land (1 tank) (copy of MOU attached)
1109	2022/2023	1134.6 Delay in Completion of Maragua Bulk Water Supply and Irrigation Project	The Committee recommends that the Accounting Officer takes disciplinary action on the project manager within three (3) months of adoption of this report	The treatment plant is constructed on land owned by a coffee cooperative society, with a mutual agreement ensuring that the water company has uninterrupted use of the property within the agreed boundaries for the entire project lifespan. To formalize this understanding, both entities have signed a legally binding Memorandum of Understanding (MoU), which is attached to this response. This MoU provides legal assurance, mitigating the risk of loss of capital investment by securing the water company's rights to the land. It ensures that the cooperative society cannot unilaterally sell or interfere with the project,

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				safeguarding its long-term operational stability.
1109	2022/2023	1135 Irregular Payments from Equalization Fund Projects	The Committee recommends that the Accounting Officer, in liaison with the National Treasury and Coastal Water Works Development Agency, submits a reconciled statement of account for the project within three (3) months of the adoption of this report.	A reconciled statement has been provided for review
1109	2022/2023	1138 Unauthorized Reallocations on Acquisition of Assets	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The projects are implemented by Agencies and others at Headquarters. The Budget line takes care of both project admiration expenditures and construction works. Among projects that the state departments implemented in 2022/2023 include cross county bulk water (Head 1109115800), National water harvesting and ground water exploration, water for schools (Head1109115500) Transboundary projects (1109115700, 1109115900, 1109116900), Water and Sanitation Development Project (WSDP-1109112700), Thwake Multipurpose Water Development Programme Phase 1 BETA (head 1109115200) and others. The administrative spending on these projects including purchase of fuel, expenditures on domestic travel, Rent, and civil works incurred at headquarters were not separately budgeted for and as such spending on the one line does not amount to Unauthorized reallocations from the projects
1109	2022/2023	1139 Over Staffing and Noncompliance with One Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits to the National Assembly amendments to this law, within three (3) months of the adoption of this report.	The officers have since complied and none has violated the third rule currently

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1140 Weak Internal Controls in Stores and Lack of Inventory Management	The Committee recommends that the Accounting Officer ensures operationalization of the inventory management system within three (3) months of the adoption of this report	The Asset Management module has already been rolled out and the process of data entry to the system is almost through. The National Treasury is assisting in coding of items in the system especially the unique items in Specialized Procuring Entities. Currently we have adopted the accrual system of report that requires mandatory stock taking and disclosure of all Inventories in the financial statements. This was brought into effect 2024/2025 financial year.
1109	2022/2023	1141 Lack of an Approved Strategic Plan	The Committee recommends that the Accounting Officer submits the approved strategic plan within three (3) months of the adoption of this report	We wish to state that we have since completed the process of developing a strategic plan that came to completion in the financial year 2024-2025. Annex 1141 Approved Strategic Plan (Soft)
1109	2022/2023	1142 Lack of a Comprehensive Risk Management Policy	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report by the House	We wish to state that we have since completed the process of developing a Risk Management Policy that came to completion in the financial year 2025-2026. Annex 1142 Approved Risk Management Policy (Soft)
1109	2022/2023	1153 Unresolved Prior Year Audit Matters	The Committee recommends that the Accounting Officer implements its recommendation within the timelines stipulated in the report.	The prior year audit matters related to the project were discussed by the Public Accounts Committee (PAC) on 30th November 2023. The relevant issues are captured in project numbers 985—989 of the report.
1109	2022/2023	1154 Avoidable Expenditure of Interest on Delayed Payments	The Committee recommends that the Accounting Officer avails a status report of the project within three (3) months of the adoption of this report	Mwache Dam project has recorded significant progress. Placement of Roller Compacted Concrete commenced on 21st March 2025, and the dam has reached a height of 11 meters against a target of 84 meters
1109	2022/2023	1155 Unrecovered Funds from Terminated Contract	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	In accordance with the dispute resolution provisions of the contract, the Ministry initiated an arbitration process. However, the contractor filed a case in court contesting the Ministry's demand.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				The matter has since been referred to the Office of the Attorney General, and the Project has provided all relevant documentation and affidavits to support the legal counsel managing the case. The Project remains committed to supporting the legal process until final determination. The case was mentioned in court on 11th March 2025. It was noted that the plaintiff was not represented at the mention. A final mention has been scheduled for June 2025, during which a hearing date may be determined
1109	2022/2023	1159 Unresolved Prior Year Audit Matters	The Committee recommends that the Accounting Officer submits a status report on implementation of its recommendations within one (1) month of the adoption of this report.	The Management has put in place measures to mitigate the challenges faced in the dam construction. These challenges identified include lack of funding of the downstream activities and water pollution of Athi River.
1109	2022/2023	1161 Pending Bills	The Committee recommends that the Accounting Officer settles the pending bills as first charge.	The Ministry had requested the National Treasury vide letter ref: TMWDP/FIN/GEN/144 dated 7th May, 2021 for additional budget and a further reminder vide letter ref: TMWDP/FIN/BGT/053 dated 2nd November 2021 to offset the accrued balances. However, National Treasury in its response vide letter ref: RES 1109/21/01/'A' (36) dated 15th November 2021 advised the Ministry to provide for expenditure within its voted provision as it was not in a position to provide additional funding. The Ministry made a payment of Ksh.102,500,000 in 2023/24 reducing the balance to Kshs. 203,979,305
1109	2022/2023	1162 Delayed Completion of Work	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	We wish to state that the current progress of the project is at 94%. The expected contract end date of 7 th December 2024 was not achieved. This was occasioned by lack of funds to process contractors IPCs hence slowing the progress of works at site.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1163 Incomplete Corporate Social Responsibility Projects	The Committee recommends that the Accounting Officer settles all outstanding bills as first charge.	The Ministry acknowledges that six boreholes were drilled to supply clean water to the local community around the Thwake dam area. Three boreholes were drilled successfully, equipped and put into use for supply of clean water to the local community
1109	2022/2023	1164 Unremitted Value Added Tax (VAT) to Kenya Revenue Authority	The Committee recommends that the Accounting Officer settles all outstanding bills as first charge.	The Ministry has paid Ksh 102.5 million in the financial year ended 30 th June 2024. The balance outstanding on VAT to date is Ksh 203,979,306 (Annex 1164 (i – ii)).
1109	2022/2023	1165 Interest on Delayed Payment to Contractor	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	To reduce the accumulation of more interest charges, the Ministry has put measures in place to review the IPCs on time so that the payment documents are submitted to National Treasury promptly. These measures include appointment of Contract Implementation Team (CIT) to undertake reviews of the IPCs before processing for payment.
1109	2022/2023	1171 Lack of Programme Closure	The Committee recommends that the Accounting Officer avails a closure report within three (3) months of adoption of this report by the House	The account has been closed and funds remitted to the state department of water and sanitation. Annex 1171A- Closure Report
1109	2022/2023	1179 Delay in Resettlement of Persons	The Committee recommends that the Accounting Officer avails a closure report within three (3) months of adoption of this report by the House	The account has been closed and funds remitted to the state department of water and sanitation. Annex 1171- Closure Report
1109	2022/2023	1180 Poor Project Management	The Committee recommends that the Accounting Officer ensures prompt payment to PAPs and avails a closure report within three (3) months of the adoption of this report by the House.	To date, the Consultant has successfully resettled 80% of the Project Affected Persons (PAPs), corresponding to approximately 75% of the contract amount disbursed. The balance of the contract amount shall be paid upon the full resettlement of the remaining PAPs. Furthermore, as of 31st July 2024, and as per the letter dated 19th July 2024 (Ref: NLC/VAL.1512/1V/(56)), the National Land Commission (NLC) has received KES 1,309,000,000 from the Ministry of Water, Sanitation and Irrigation, towards the total land compensation budget of

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				Kshs.1,578,869,330. Out of this, Kshs.1,179,075,107 has already been disbursed to PAPs, reflecting a 75% compensation rate. This percentage aligns with the resettlement progress reported by Southern Delta International.
1109	2022/2023	1181 Lack of Supporting Documents for Payment of Compensation Funds	The Committee recommends that the Accounting Officer avails a closure report within three (3) months of adoption of this report by the House.	These works were completed by 30th September 2023, as evidenced by the Taking Over Certificate for Lot 1 LNIP. Additional Financing for the Second Phase became effective on January 30 2025 and with this, the Project was able to enhance in-field irrigation towards Blocks 6,7,8, and 10 and deliver water to the rehabilitate Bunyala Irrigation Scheme by gravity. For the remaining Works, the Ministry a completion strategy to the National Treasury which was communicate to the World Bank as per agreement.
1109	2022/2023	1188.2 Laying of Distribution Lines from Mabokoni Reservoir to Ukunda Town and Environs	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report by the House	Delay in Project implementation is as a result of delay in funds disbursements due to delay in approval of County Government Additional Allocations Act. This led to extension of implementation period up to 31 st May, 2025. The bids for this contract were submitted during CO VID 19 when VAT was reduced to 14% and negotiation and contract signing was done when VAT was reinstated to 16% dates.
1109	2022/2023	1188.3 Construction of Collector and Transmission Lines, Drilling Borehole, Equipping and Auxiliary Facilities.	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	All the required new boreholes have been drilled and test pumped and the new design for collector and transmission pipelines completed and approved. The project is currently at 52.88% and expected to be completed by 3 1st October, 2025 with current extension up to 30th June, 2025
1109	2022/2023	1189.2 Construction of Baricho Well-Field Protection Works	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The project was completed and commissioned on 26th July 2024 and as at 31 st December 2024, all the items in the snag-list had been completed. In addition, due to the proximity of the wellfield to the river

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				and the ever-changing flow regime and erosion characteristics of the river, new areas were eroded and required further protection. The completion certificate was issued. after the additional remedial works were completed.
1109	2022/2023	1189.3 Construction of Mombasa North Mainland Short Term Water Distribution System	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project was completed and handed over on 18th July, 2025 as per the attached substantial completion certificate in Annex 1189.3 . The project is Defects Liability Period until 18th July, 2026.
1109	2022/2023	1190.2 Rehabilitation of Kipevu Waste Water Treatment Plant	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The combined progress of original and varied works is currently at 66.36% and expected to be completed by 30th June, 2026. Annex 1190.2 Progress Report.
1109	2022/2023	1190.3 Construction of Ablution Blocks in Mombasa County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project is currently at 99.41% and projected to be completed by 31st May, 2026. Annex 1190.3 Progress Report.
1109	2022/2023	1190.4 Rehabilitation and Extension of Mombasa Water Supply Distribution Works	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The project was completed and handed over
1109	2022/2023	1191.1 Construction of Water Distribution Works Project	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project is currently at 97.6% complete. Annex 1191.1 – Progress report. Annex 1191.1 – Extension. Of contract time
1109	2022/2023	1191.2 Abandoned and Stalled Works for Construction of Ablution Blocks	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project was completed on 31st March, 2026 and joint inspection completed awaiting handover and issuance of taking over certificate. Annex 1191.2(a) – Joint inspection minutes and Annex 1191.2(b) – Contract.
1109	2022/2023	1192 Construction of Feaces Sludge Treatment Plant in Watamu	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project is currently at 81.3% and expected to be completed by 31st May, 2026 without additional cost. Annex 1192.1(a) – Progress Report. Annex 1192.1(b) – Extension indicating no cost change.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1192.2 Construction of Faeces Sludge Treatment Plant in Malindi Lot 3A	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The project is currently at 74.2% complete and projected to be completed by 31st August, 2026. Annex 1192.2 – Progress report. The main item pending is installation of the imported electro- mechanical equipment that were delivered on site on 9th May, 2026
1109	2022/2023	1192.3 Construction Works of Ten (10) Ablution Blocks	Committee recommends that the Accounting Officer adoption of this report by the House	The project has been completed in May 2025
1109	2022/2023	1192.4 Construction of Water Distribution Works for Malindi Town, Gongoni and Mambrui Centres	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project has been completed in the month July 2025
1109	2022/2023	1193.1 Contract for the Supply of Water to Voi, Mwatate, Wundanyi and Taveta	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project was substantially completed on 30th April, 2026 and joint inspection completed awaiting handover and issuance of taking over certificate. Annex 1193.1 – Progress Report.
1109	2022/2023	1193.2 Abandoned and Stalled Works for Construction of Ablution Blocks at Voi, Mwatate, Maungu, Taveta and Wundanyi	Committee recommends that the Accounting Officer the adoption of this report	The project was completed on 31st March, 2026 and joint inspection completed awaiting handover and issuance of taking over certificate. Annex 1193.2(a) – Joint inspection minutes and Annex 1193.2(b) – Contract.
1109	2022/2023	1193.3 Construction of Office Block at Voi Town Lot II	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project was completed on 31st March, 2026 and currently under Defects Liability Period. Annex 1193.3a – Joint inspection minutes,
1109	2022/2023	1193.4 Construction of Storage Warehouse for Pipes, Fittings and Portable Equipment	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report by the House	The project was completed on 31st March, 2026 and joint inspection completed awaiting handover and issuance of Taking Over Certificate. Annex 1193.4(a) – Joint inspection minutes

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1195 Delay in Projects Completion of Contracts Implemented by Wajir Water and Sewerage Company	The Committee recommends, the Accounting Officer avail a status report within Three (3) months of the adaption of this report	drilling of 10 boreholes in Lanbib was due to clerical error. The date in the Annual work plan was erroneously indicated since, the award & signing of the contract was done on 3 1st May 2021 and 29th July 2021 respectively. According to the work plan, the works were projected to be completed by 15th August 2023 if all the 10 boreholes were to be drilled. However, due to the low yield and experienced and quality of water, 4 boreholes in Refeit were not recommended to proceed with the drilling and the contract stopped at 56% consisting of only six boreholes. No additional extension and performance security were required. The contract was closed at 56% and closure report is being finalized. Hydrogeological surveys of the new sites have been completed and review of the tender documents expected to be completed by 31st May, 2025.
1109	2022/2023	1205 Understatement of Expenditure on Compensation to Employees	The Committee recommends that the Accounting Officer submits evidence of the adjustment within three (3) months of the adoption of this report	The Committee recommends that the Accounting Officer submits evidence of the adjustment within three (3) months of the adoption of this report
1109	2022/2023	1206 Misstatement of Cash and Cash Equivalents	The Committee recommends that the Accounting Officer submits evidence of the adjustment within three (3) months of adoption of this report.	The Committee recommends that the Accounting Officer submits evidence of the adjustment within three (3) months of adoption of this report.
1109	2022/2023	1209 Delay in Project Completion	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report
1109	2022/2023	1217.1 Stalled Projects	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Kshs. 478,350,898.91 is equivalent to value of work done and materials on site. The contract was terminated. AWWDA will be initiating procurement of a new works contractor to complete the works as originally designed thereby ensuring that there is value for money.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1217.2 Changamwe Re-pooling Sewer Network	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Agency is awaiting the completion of the arbitration process in order to procure another works contractor to complete the project. The Kshs. 72,816,261 paid was for permanent works and is equivalent to the value of work done. Further, the guarantees that will be recovered from the contractor will ensure recovery of part of the paid amount.
1109	2022/2023	1218.2 Machakos Water Supply Project	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The contractor has further interconnected the rehabilitated and new water treatment plants so that utilization of the new system can commence awaiting the availability of land. The expenditure of Kshs 163,551,943 paid in relation to this contract is equivalent to the value of work done. The project is currently at 98.61 %.
1109	2022/2023	1218.3 Machakos Sewerage Project	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The progress of the project is at 95.40%.
1109	2022/2023	1218.4 Construction Works for Water Distribution for Malindi/Watamu Project	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project was completed on 30th November 2023 and handed over. Annex 1218.4.a – Completion Certificate and Annex 1218.4.b – End of Defects Liability Period certificate.
1109	2022/2023	1222 Unresolved Prior Year Matter	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Out of the 8 parcels of land valued at Kshs. 7,325,775, the succession process has been successfully completed for Four (4) matters and Confirmation of grant has been issued as detailed in the Table 1 below. Currently, the subdivision process of the respective land parcels as per the confirmation of grant is in progress.
1109	2022/2023	1223 Outstanding Pending Bills	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The pending amount of Kshs.546,814,650 relates to pending disbursements by AfDB disbursement requests. The payments have since been disbursed to the respective contractors/consultants by AfDB.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1225 Delayed Completion of Projects	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project completion is currently at about 87% and we are confident that all the specific contracts under the project will attain 100% completion rate by project closure date. Annex 1225 : Kenya Towns Project Extension to 31 st December 2026.
1109	2022/2023	1230 Unresolved Prior Year's Audit Issues	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The issues have been resolved
1109	2022/2023	1232 Delayed Projects Implementation	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The project is currently at Combined Average Progress of works of 97.70%.
1109	2022/2023	1233 Delay in Program Funding	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report	The current disbursements from donor fund is Ksh12,189,728,343 and GoK of Ksh 929,892,955. The project is 100% completed
1109	2022/2023	1237 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on implementation of its recommendations within one (1) month of adoption of this report.	The matters have since been settled
1109	2022/2023	1251 Lack of Land Ownership Documents	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The already processed title deeds are available for verification. Annex 1251a – letter from NLC ref NLC/SURV/E6/25/6 dated 20th November 2025 on Progress report. Annex 1251b – letter from NLC ref NLC/SURV/E2/26/5 dated 28th April 2026 to District Surveyor, Makueni on Mutation Forms.
1109	2022/2023	1261 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	The issues have since been resolved

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1269 Low Utilization of Kigoro Water Treatment Plant	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The raw water mains have now been fully completed and the contractor for the Kigoro Water Treatment has been commissioned and currently been operated by Nairobi City Water and Sewerage Company Ltd. The treated water pipeline from Kigoro to Ngethu is also completed and the treated water is being transmitted to Ngethu and connected to the already existing pipelines to Gigiri. AWWDA was granted a license to operate bulk water under the Northern collector system and is already supplying 140,000m3 per day to Nairobi and its environs.
1109	2022/2023	1270 Delay in Compensation of Persons Affected by the Project (PAPs)	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The Funds for compensation are with NLC and will be disbursed fully when the families resolve the disputes.
1109	2022/2023	1275 Unresolved Prior Year Issues	The Committee recommends that the Accounting Officer submits a status report on implementation of its recommendations within one (1) month of the adoption of this report	Resolved
1109	2022/2023	1308 Budgetary Control and Performance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	Conclusion of financing plan for component I (water treatment plant and transmission pipelines). Unforeseen changes, such as the World Bank reshuffling the budget allocated for the construction of upstream infrastructures, namely West Mainland and North Mainland Transmission Pipes and Reservoirs, and project cost escalation due to external factors like inflation (stemming from CO VID 19 Pandemic [long lockdowns] and the Ukraine War), necessitated restructuring the project implementation. These adjustments have taken longer than initially anticipated during the CFA signing

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1309 Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within one (1) month of the adoption of this report.	Resolved
1109	2022/2023	1310 Slow Implementation of the Mwache Project	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report	The overall project is at 93% complete. Overly, the project is planned for completion in November 2026. i. CWWDA/MWSI Request to the National Treasury for funding of the Financing Gap to fulfil the AFD CPs on 6th October 2022/19th October 2022, see Annex 1282(d) ii. Cabinet Approved the financing gap project on 3rd October 2023, see Annex 1282(e) iii. The National Treasury (TNT) send a formal request to European Investment Bank (EIB) on 25th April, 2024, see Annex 1282(f) iv. The EIB Board approved the project on 21st March 2025, see Annex 1282(g) v. The draft Financing Agreement was send by EIB to TNT on 20th May 2025, see Annex 1282(h) The negotiation of the financing contract between TNT and the EIB has been ongoing since May 2026.
1109	2022/2023	1311 Lack Motor Vehicles Ownership Documents	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	CWWDA has applied for change in registration and ownership of the vehicles to reflect its name at the end of the contract upon inspection and acceptance of the works implemented.
1109	2022/2023	1312 Special Accounts Statement	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	Funds were disbursed to CWWDA Project Account on the 26 th February 2024, and thus the balance on the DA of the funds withdrawn and not claimed by the 30 th June 2023. This was due to delays in disbursements. Due to this delay, expenditure returns will be submitted once the Agency utilises this disbursement in payment for eligible expenses above 80% of the of the total amount disbursed into the project account.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1109	2022/2023	1320 Failure to Close the Project	The Committee recommends that the Accounting Officer submits a closure report within three (3) months of the adoption of this report.	The project was completed. However, the condition of the project sponsor required the entity to write a report for completion of the project which was done a waiting for sponsor's response to allow us official close. The management has requested for closure of the account yet the WSTF has not responded on the same at the time of audit. Currently we have written to the bank for closure of the account. Annex 1320a: Forwarding letter to WSTF Completion report Annex 1320b: Completion report Annex 1320c: Sent email on follow up to close the Account
1109	2022/2023	1322 Lack of Internal Audit Reports	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The Internal audit reports have been availed for review
1109	2022/2023	1324 Budgetary Control and Performance	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The project is on-going and funds have not been fully disbursed from the financing agency and WSP. The expected revenue and expenditure vote heads will materialise by the close of the project implementation period.
1109	2022/2023	1326 Lack of Internal Audit Function	The Committee recommends that the Accounting Officer operationalizes the internal audit function within three (3) months of the adoption of this report	The internal audit unit is operational and has carried out several reviews

27. STATE DEPARTMENT FOR LANDS AND PHYSICAL PLANNING – VOTE 1112

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1112	2022/2023	1332 Incomplete Fixed Assets	The Committee recommends that the Accounting Officer avails a complete Fixed Assets register within three (3) months of the adoption of this report.	(i) The Fixed Asset Register is now complete and available.
1112	2022/2023	1333 Unsupported-Long Outstanding Legal Costs	The Committee recommends that the Accounting officer negotiates payment terms/amounts with the awardees, for matters not appealed and submit a status report within three (3) months of the adoption of this report.	All cases have been analyzed and negotiation will take place at the point when funds are available to immediately defray decretal amounts. This will avoid rendering the negotiated agreement nugatory for possible lack of funds to satisfy the same thin agreed timelines.
1112	2022/2023	1334 Pending Bills	The Committee recommends that the Accounting Officer prioritizes all pending bills as first charge.	Pending bills have been prioritized in the subsequent years.
1112	2022/2023	1336 – Unresolved Prior Year Issues	The Committee recommends that the Accounting Officer avails an implementation matrix of its recommendations within timelines stated in the report.	Matrix has been forwarded to the National Assembly as required vide letter Ref.No.MOLPP/AC/15 Vol.II.
1112	2022/2023	1337 Use of Expired Contracts in Payments	The Committee reprimands the Accounting Officer for using expired contracts as at the time of audit.	The Accounting Officer has taken note of the recommendation.
1112	2022/2023	1338 Avoidable Expenditure	The Committee recommends that the Accounting Officer negotiates waiver of the interest and favourable payments terms with the awardee within three (3) months of adoption of this report by the House.	These cases have been reviewed and negotiation to take place at the point when funds are available to immediately defray decretal amounts. This will avoid rendering the negotiated agreement nugatory for possible lack of funds to satisfy the same thin agreed timelines.
1112	2022/2023	1339.2 Non-Compliance with the One-third rule of basic salary	The Committee recommends that the Public Service Commission reviews and submits to the National Assembly amendments to this laws, with three (3) months of the adoption of this report.	Action to be taken by Public Service Commission.
1112	2022/2023	1340 Delayed Development Projects	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Status of Development projects forwarded to the National Assembly as required vide letter Ref.No.MOLPP/AC/15 Vol.II.

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1112	2022/2023	1341 Lack of Risk Management Policy and ICT Steering Committee	The Committee recommends that the Accounting Officer avails an adopted and operationalized risk management policy within three (3) months of adoption of this report.	Risk Management Policy and ICT Steering Committee in place.
1112	2022/2023	1344 Unresolved Prior Year Issues	The Committee recommends that the Accounting Officer avails an implementation matrix of its recommendation within the specified timelines.	Prior year matters same as paragraph 1346 and 1341.
1112	2022/2023	1346 Lack of National Land Value Index	The Committee recommends that the Accounting Officer submits the complete land value index within three (3) months of the adoption of this report.	Exercise ongoing in piecemeal due to resource constraints. So far 30 counties are completed.

28. STATE DEPARTMENT FOR ICT AND THE DIGITAL ECONOMY – VOTE 1122

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1132	2022/2023	1349. Pending Accounts Payable	The Committee recommended that all eligible outstanding pending bills be settled as first charge.	i. The eligible pending bills for the financial year 2022/2023 have been fully settled to the tune of kshs 461,407,430 in the financial year 2023/2024 as the first charge. ii. The remaining balance of Khs. 3,489,780 relate to historical pending bills which were submitted to the Historical Pending Bills Committee for Verification and Guidance on the way forward.
	2022/2023	1353. Misstatement of Government of Kenya (GoK) Counterpart Expenses	The Committee noted the admission of misstatement by the Accounting Officer, and reprimanded him for failure to keep proper accounting records	The ICTA management has since then kept proper accounting records. All transactions are being recorded accordingly.
	2022/2023	1354. Unsupported Cash and Cash Equivalents Balance	The Committee noted the admission of the Accounting Officer, and reprimanded him for failure to maintain a project bank account.	The Project counterpart bank account was later opened as required. The project counterpart funds have been reconciled and accounted for accordingly. The bank account was closed when the project ended in June 2025.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
	2022/2023	1357. Irregular Payment of Retention Monies	The Committee noted the admission of the Accounting Officer and reprimanded him for failure to maintain a separate bank account.	The ICTA management resolved going forward to open a separate bank account for retention monies on any outstanding project contract which requires the Authority to maintain a retention account till the contract is completed and verified.
	2022/2023	1361. Budgetary Control and Performance	The Committee recommended that the Accounting Officer avails a status report on the project three (3) months of the adoption of this report	The status report on the Horn of Africa Gateway Development Project has been annexed to this report for submission to Parliament. See below
	2022/2023	1363. Amounts Withdrawn and Not Claimed	The Committee recommended that the Accounting Officer avails a status report on the project three (3) months of the adoption of this report	The status report on the Horn of Africa Gateway Development Project has been annexed to this report for submission to Parliament. See below

29. STATE DEPARTMENT FOR BROADCASTING AND TELECOMMUNICATIONS – VOTE 1123

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1123	2023/2024	1367 Budgetary Control and Performance	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer enforce collection from owing agencies before committing to further advertisement orders and submit a status report. within three (3) months of the adoption of this report.	The Accounting Officers ensures that no advertisements are undertaken without confirmation of funds from the respective MDAS
1123	2023/2024	1368 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer implement its recommendations within timelines prescribed in the report.	-The State Department submitted an implementation matrix on the recommendation of the Committee vide letter Ref no. MICDE/BT/ACC/PAC/12/08 VOL.2 (13) 26th September 2025.
1123	2023/2024	1369 Pending Accounts Payable	The Committee recommends that the Accounting Officer treats pending bills as first charge.	The Accounting Officer has ensured that all Pending Bills forms the first charge save for Historical Pending bills of Kshs 866 Million that was submitted to the Pending Bills Verification Committee of the National Treasury.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1123	2023/2024	1370. Incomplete Fixed Assets Register and Non-Tagging of Assets	The Committee recommends that the Accounting Officer avails a complete fixed assets register, with tag serial numbers within three (3) months of the adoption of this report.	The fixed Asset Register is being updated progressively.
1123	2023/2024	1371 Non-Compliance with the One-Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits the National Assembly amendments to this law, within three (3) months of adoption of this report.	The Accounting Officer has ensured Compliance with the One-Third of Basic Salary Rule
1123	2023/2024	1372 Partial Recovery of Expenditure Incurred on Advertising, Awareness, and Publicity	The Committee recommends that the Accounting Officer employs use of online advertising, and revises the pricing formula for 'MyGov' to match all running costs, within three (3) months of the adoption of this report.	The Accounting Officer employs both online Advertising and the Print Media as per the Public Procurement and Asset Disposal Act (2012). The State Department has revised the pricing to match with the running cost.

30. STATE DEPARTMENT FOR SPORTS AND THE ARTS – VOTE 1132

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1132	2022/2023	1374. Undisclosed Accumulated Rent	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	All accumulated rent arrears have since been settled during financial year 2025/2026.
1132	2022/2023	1377. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report on the implementation of its recommendations within three (3) months of the adoption of this report.	The prior year matters status report has since been prepared and submitted.
1132	2022/2023	1378. Anomalies in Construction of Stadia: 1378.1 Construction of Kirigiti Stadium in Kiambu County. 1378.2 Construction of Wanguru stadium in Kirinyaga County. 1378.3 Construction of Jamhuri Posta	The Committee will make substantive recommendations in examination of this special audit report.	We are still waiting for recommendation from the Committee regarding the special Audit Report.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
		grounds in Nairobi County. 1378.4 Upgrading of Jomo Kenyatta show ground stadium in Kisumu County		
1132	2022/2023	1380. Lack of an Offsite Data Storage Facility, Continuity Plan and Disaster Recovery Plan	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer avails an ICT continuity plan, a disaster recovery plan within three (3) months of the adoption of this report.	The ICT system run by the state Department for sports such as IFMIS and IPPD are managed by the government entities that ensures offsite storage, continuity and recovery in case of any disaster.

31. STATE DEPARTMENT FOR CULTURE AND HERITAGE – VOTE 1134

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1134	2022/2023	1381. Unsupported other Revenues	The Committee recommends that the Accounting Officer henceforth ensures realistic projections	The Accounting Officer has adopted a more proactive approach by involving all State Agencies in discussions on their budgetary proposals. The Agencies are now required to provide evidence of their respective sources of revenue to ensure that realistic and credible budget proposals are developed.
1134	2022/2023	1382. Pending Accounts Payables	The Committee recommends that the Accounting Officer immediately submits the Attorney General's advisory to the Pending Bills Verification Committee	The recommendation has been noted, and the Accounting Officer has undertaken to write to the Pending Bills Verification Committee, submitting the advisory opinion of the Attorney General for consideration alongside all other relevant underlying factors on the matter, with a view to possibly bringing the issue to a conclusion.
1134	2022/2023	1383. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer implements its recommendations within timelines prescribed in the report	The Principal Secretary has undertaken the Public Accounts Committee(PAC) recommendations with great seriousness and has resolved most of the outstanding issues from the previous Financial Year. The remaining issues mainly relate to ownership of parcels of land, valuation

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					matters and unresolved pending bills. The State Department has since written to the relevant State Agencies mandated to handle land matters, including the State Department for Lands, the National Land Commission and the National Treasury, with a view to ensuring that title deeds are issued. On the matter of valuation, the State Department will act appropriately and expeditiously once the National Treasury gazettes the valuation policy and provides the necessary budgetary allocation for the exercise.
	2022/2023	1386. Irregular Direct procurement of services		The Committee reprimands the Accounting Officer	The PAC recommendation is noted. The Accounting Officer acted in good faith and in the greater interest of the nation during that important national celebration. The prevailing circumstances at the time required urgent decision-making in order to safeguard our heroes from prejudice and neglect. Going forward, the State Department will endeavor to undertake early preparations and engage all relevant stakeholders in good time to ensure that procurement laws and procedures are adhered to fully. Measures have been put in place to ensure that such an omission does not recur.
	2022/2023	1381. Unsupported other Revenues		The Committee recommends that the Accounting Officer henceforth ensures realistic projections	The Accounting Officer has adopted a more proactive approach by involving all State Agencies in discussions on their budgetary proposals. The Agencies are now required to provide evidence of their respective sources of revenue to ensure that realistic and credible budget proposals are developed.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
	2022/2023	1382. Pending Accounts Payables	The Committee recommends that the Accounting Officer immediately submits the Attorney General's advisory to the Pending Bills Verification Committee	The recommendation has been noted, and the Accounting Officer has undertaken to write to the Pending Bills Verification Committee, submitting the advisory opinion of the Attorney General for consideration alongside all other relevant underlying factors on the matter, with a view to possibly bringing the issue to a conclusion.

32. STATE DEPARTMENT FOR ENERGY – VOTE 1152

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1152	2022/2023	1389. Inaccuracies in Tax Receipts	The Committee reprimands the Accounting Officer for failure to keep proper accounting records.	Management has taken measures to ensure proper books of Accounts are kept by continuous training of staff.
1152	2022/2023	1394. Irregular Utilization of Fund Monies	The Committee recommends that the Auditor General conducts a special audit of the fund's expenditure for the subject financial year.	The Fund has been audited and Audit certificate is hereby attached (Annex 1)
1152	2022/2023	1395. Long Outstanding Accounts Payables	The Committee recommends that the Accounting Officer avails a status report of settlements within three (3) months of the adoption of this report.	The status report is hereby attached (Annex 2)
1152	2022/2023	1397. Anomalies in Contract for Exploratory Coal Diamond Core Drilling Services in Kwale County	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer pursues mediation with the contractor and remedies the project to completion.	The process of mediation is still underway
1152	2022/2023	1398. Poor Workmanship in Construction, Testing and Commissioning of Domestic Biogas Digesters	The Committee recommends that the Accounting Officer avails a status update within three (3) months of the adoption of this report.	
1152	2022/2023	1399. Delay in Implementation of Green Climate Fund Project	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The Project has already started a workshops have been held to onboard technical assistance

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1152	2022/2023	1400. Wasteful Expenditure on Recruitment of Project Assistant	The Committee noted that the recruitment ought to have been expedited within the financial year as per work plans. The Committee reprimands the Accounting Officer.	
1152	2022/2023	1402. Procurement Irregularities	The Committee reprimands the Accounting Officer.	
1152	2022/2023	1405. Anomalies in Framework Agreement on Development of Sustainable Green Industries	The Committee recommends that the Accounting Officer submits a status report on the project including progress made and costs incurred within three (3) months of the adoption of this report	FFI was to undertake studies to ascertain the feasibility of developing Green Industries in Kenya utilizing its own resources and with no financial obligations on GoK. Accordingly, GoK did not incur any cost towards the undertaking of the studies. The implementation of the Framework Agreement between GOK and Fortescue Future Industries (FFI) did not progress as per specific project agreements.
KENYA ELECTRICITY MODERNIZATION PROJECT (KEMP) (IDA CR. NO.5587 KE)				
1152	2022/2023	1410. Non-Remittance of Taxes to KRA	The Committee recommends that the Accounting Officer avails evidence of full remittance within one (1) month of the adoption of this report.	The management has requested for Budget to make the remittance. See attached letter. (Annex 3)
1152	2022/2023	1411. Inadequate Contracts Management and Implementation	the Committee recommends that the Accounting Officer avails evidence of full attainment of objectives within three (3) months of the adoption of this report.	The Project closed and status report is hereby attached (Annex 4)

33. STATE DEPARTMENT FOR LIVESTOCK DEVELOPMENT – VOTE 1162

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1162	2022/2023	1534. Delay in Payment of Court Awards	The Committee reiterates its recommendation in the FY 2021/22 report that the Accounting Officer and National Treasury prioritize the settlement.	Awaiting budget allocation by The National Treasury
1162	2022/2023	1539. Failure to Provide Adequate Resources to the Eldoret Butterfat Station	The Committee recommends that the Accounting Officer and National Treasury adequately funds the station.	Awaiting budget allocation by The National Treasury.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1162	2022/2023	1540. Failure to Establish Audit Committee	The Committee reprimands the Accounting Officer.	Audit Committee has been constituted and operational.
1162	2022/2023	1541. Lack of Land Ownership Documents - AHITI Nyahururu	The Committee recommends that the Accounting Officer expedites the titling process within three (3) months of the adoption of this report.	Awaiting budget allocation by The National Treasury to facilitated the titling process
1162	2022/2023	1542. Un-updated Fixed Assets Register	The Committee recommends that the Accounting Officer avails a complete fixed asset register, and disposal of outstanding obsolete vehicles, within three (3) months of the adoption of this report.	Register Updated

34. STATE DEPARTMENT FOR BLUE ECONOMY AND FISHERIES – VOTE 1166

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1166	2022/2023	1557. Unsupported Balances	The Committee reprimands the Accounting Officer for failure to keep proper accounting records.	Noted
1166	2022/2023	1558. Un-authorized Reallocations	The Committee reprimands the Accounting Officer for failure to adhere to provisions of the law.	Noted
1166	2022/2023	1560. Inaccuracies in the Fixed Assets Balances	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Noted
1166	2022/2023	1565. Presentation and Disclosures of the Revenue Statements	The Committee recommends that the Accounting Officer submits a revised policy that provides for disposal of vessels that are docked beyond a reasonable period of time, within three (3) months of adoption of this report.	Noted
1166	2022/2023	1567. Unsupported Cash Book and Bank Balances	The Committee reprimands the Accounting Officer.	Noted
1166	2022/2023	1568. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer implements its recommendations within the timelines specified in the report.	Noted
1166	2022/2023	1573. Delay in Utilization of Funds by the County Project Implementation	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	Noted

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
		Unit (CPIU), Community Based Organizations (CBOs) and the Common Interest Groups (CIGs)		
1166	2022/2023	1575. Non-utilization of Projects	The Committee recommends that the Accounting Officer prioritizes completion of the project within three (3) months of the adoption of this report.	Noted

**35. STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH –
VOTE 1169**

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
STATE DEPARTMENT FOR AGRICULTURAL				
1169	2022/2023	1579. Long Outstanding Fertilizer Subsidy Pending Accounts Payable	The Committee recommends that the Accounting Officer prioritizes settlement in the financial year 2025/26.	Ksh Kshs.5,035,626,732 owed to KCB was fully settled on 8 TH March 2024 Ksh 1,749,041,690 owed to Export Trading company was fully settled on 26 TH Nov 2025 .Also Ksh 29,165,498.80 legal cost was fully settled on 16 TH Jan 2025. Annex 1579b Annex 1579a NCPB Bank Statement and Annex 1579b Letter from Attony General confirming clearance
1169	2022/2023	1580. Construction of Laare Ultra-Modern Miraa Market Shed in Meru County	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The contractor resumed works on 11th March, 2024. The new completion date was set for 30th January, 2025. As at 1st September, 2025, the works were 80% complete with a total of kshs. 21,671,169.70 already paid to the contractor. The outstanding balance is kshs. 7,470,522.92. The works stalled due to lack of budgetary allocation since the beginning of 2024/2025 financial year.
1169	2022/2023	1581.1 Construction of Mwendi - Urithi Lailuba Grain Drying and Storage Facility in Meru County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report by the House.	The project was terminated on 28 th January 2025 due to contractor deserting the site attached see the termination letter. The new tender specifications have been prepared and the State Department is planning to advertise the remaining works

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				within the 2026/2027 Financial Year. Annex 1581.1.1 -Contract termination letter for the first contract & Annex 1610.4.2.2 -Request to conduct valuation of terminated works Annex 1610.4.2.3 - Valuation of the remaining works report
1169	2022/2023	1581.2 Construction of Mbeu Muungano CBO Drying and Storage Facility in Meru County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report by the House.	The project was terminated on 18 th September 2023 due to contractor deserting the site attached see the termination letter. The remaining works was re-advertised and awarded to a new company (M/S. Jeeps Solutions limited) and the works were completed on 26 th February 2025 Annex 1581.2.1 Contract termination letter for the first contract Annex 1581.2.2 Practical work completion certificate Annex 1581.2.3 Certificate of making good defect
1169	2022/2023	1581.3 Construction of New Progressive Farmers' Cooperative Society Drying and Storage Facility in Uasin Gishu County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Execution of Contract works is at 60%. The Contract was terminated on 28 th May, 2025 due to site desertion and Contractor non-performance. At the time of termination, the Contractor had been paid only for Works done. A team from the Ministry was sent to evaluate the remaining work with a view of re-advertisement for completion. Tender Documents have been developed for re advertisement Annex 1581.3.2 –Contract termination Annex 1581.3.3 – Valuation request Annex 1581.3.1 –Progress report
1169	2022/2023	1582.1 Unsupported Procurement of Millers	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report by the House.	The Parliamentary Committee on Agriculture, in its report on the inquiry into the Maize Flour Subsidy Programme for 2022/2023, recommended that a forensic audit be undertaken to verify the claims. The Committee

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				also recommended that the Directorate of Criminal Investigations (DCI) conduct investigations involving the Cereal Millers Association and independent millers to ascertain the accurate amount payable Annex 1582.1 Extract of Parliamentary Committee on Agriculture report on maize flour subsidy
1169	2022/2023	1582.2 Contingent Liabilities on Maize Flour Subsidy Program	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Parliamentary Committee on Agriculture, in its report on the inquiry into the Maize Flour Subsidy Programme for 2022/2023, recommended that a forensic audit be undertaken to verify the claims. The Committee also recommended that the Directorate of Criminal Investigations (DCI) conduct investigations involving the Cereal Millers Association and independent millers to ascertain the accurate amount payable Annex 1582. Extract of Parliamentary Committee on Agriculture report on maize flour subsidy
DONOR FUNDED PROJECTS: KENYA CEREAL ENHANCEMENT PROGRAMME- CLIMATE RESILIENT AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL) EU GRANT NO. 2000000623, GRANT NO. 2000001522, GRANT NO. 2000003493, GRANT NO. 2000001122 AD IFAD LOAN 2000001121				
1169	2022/2023	1587. Failure to Transfer Counterpart Funds	The Committee recommends that the Accounting Officer avails a status report of implementation of the project's activities within three (3) months of the adoption of this report by the House.	The programme Management was able to put in place mechanisms to ensure that all the activities of the project were executed before the programme completion date and all the remaining funds had been spent by the programme closure date on 31 st march 2025. Annex 1587). Project Completion report
MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME (DRSLP) I THE HORN OF AFRICA (ADF LOAN NO. 2100150028345)				
		1591. Delayed Completion of Drilling and Development of Community Boreholes in Marsabit County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The DRSLP project ended on 30th December 2023 and is fully closed. The BREFONS Project which is the successor of DRSLP took over the incomplete projects. The incomplete boreholes in

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Marsabit County were re-advertised and re-awarded for completion of pending works on Qachacha and Kubi Baggasa on 28th January, 2025. The works commenced in March, 2025 Kubi Baggasa Borehole is 85% complete and Qachacha borehole is 45% complete ANNEX 1591 Advert dated 14.5.2024
1169	2022/2023	1592. Stalled Construction of Kurungu Livestock Market Yard in Samburu County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Kurungu Livestock Market Contract was terminated at 70% after the contractor deserted the site. The contract to complete the livestock market was re-advertised and re-awarded under BREFONS project after closure of DRSLP on 30th December 2023. The project is complete and is awaiting inspection, acceptance and hand-over. Annex 1592a Copy of letter from the contractor requesting for final inspection, acceptance and hand-over Annex 1634b Copy of Memo from the BREFONS Project Coordinator to the PS requesting for the appointment of the inspection team
1169	2022/2023	1593. Stalled Drilling and Development of Three (3) Boreholes in Isiolo County	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The BREFONS Project re-advertised and re-awarded Contracts for completion of pending works on Longopito, Kipsing and Matundai community boreholes in Isiolo County on 14th April, 2026. The project sites were handed over to the respective contractors on 2nd May, 2026. Mobilization of staff and equipment for completion of the works is on-going

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
SMALL-SCALE IRRIGATION AND VALUE ADDITION PROJECT- ADF LOAN NO. 2000130014530 AND GRANT NO. 5570155000751				
1169	2022/2023	1597. Delay in Overall Project Completion	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Small-Scale Irrigation and Value Addition Project (SIVAP) Project closed successfully on 30th June, 2025 having achieved its objectives. Annex 1597- Copy of SIVAP Closure report
1169	2022/2023	1598. Terminated and Abandoned Projects	The Committee recommends that the Accounting Officer avails a status report of outstanding works within three (3) months of the adoption of this report by the House.	The status report is as summarized in Annex 1598 Status Report of the Terminated and Abandoned Projects
1169	2022/2023	1599. Delay in the Implementation of Rubiru Irrigation Scheme	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Rubiru Irrigation Scheme was completed to 100% and handed over to the beneficiaries in the month of June, 2025. Water is now flowing in all the blocks and production by the farmers is ongoing. ANNEX 1599(a) Copy of Rubiru Irrigation scheme completion certificate ANNEX 1599(b) Rubiru Irrigation scheme photos
KENYA CLIMATE SMART AGRICULTURE PROJECT (IDA CREDIT O. 5945-KE) REPORT ON THE FINANCIAL STATEMENTS				
1169	2022/2023	1618. Delayed Upgrading of Biricha Irrigation Water Project and Construction of Water Storage Tanks in Mugunda Ward	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The contract was terminated on 19 th January, 2023 due to fundamental breach of the contract by the contractor. A proposal was made to hand over the pending works to NAVCDP and it is awaiting approval. Annex 1618a Details of the fundamental breach and the termination process. Annex 1618b Minutes of the NAVCDD & CPSC meeting
ENABLE YOUTH KENYA PROGRAM (ADF LOAN NO. 2100150038895)				
1169	2022/2023	1621. Budgetary Control and Performance	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	i. The program absorption has since increased from 26% to 34% as 30th June 2025. ii. The program has received a no objection extension for another two years ending on 30th June, 2027.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					iii. Additionally the main challenge which was Risk Guarantee Fund has been given a No Objection to be restructured which will enable the utilization of the funds by the end of the project period. Annex 1621a No objection for project Extension Annex 1621b No objection for Risk Quarantee fund Annex 1621b Project Status Report
1169	2022/2023	1622. Stalled Works at Regional Pastoral Center-Narok		The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The contractor who was renovating and rehabilitating the incubation centre for regional pastoral centre in Narok requested for termination, which the program accepted. The program has written to the donor for a no objection and is waiting for a response. ANNEX 1622 No objection request to advertise Annex 1621b Project Status Report
1169	2022/2023	1623. Idle Equipment		The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report by the House.	The machine at Ramogi Institute (RIAT) is currently in use as confirmed by the institution. The fabricated cold room in Naivasha Dairy training institute is also currently in use after the necessary repairs were carried out. Solar panel to the University of Eldoret and Horizontal feed mixer and pelleting machine to RIAT University Kisumu all are currently in use ANNEX 1623 Pictorial of the Equipments in use Annex 1621b Project Status Report

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS) CREDIT NO. 2100150042746				
1169	2022/2023	1646. Delayed Counterpart Funding	The Committee reprimands the Accounting Officer and recommends that the avails a status report within three (3) months of the adoption of this report	We confirm that the state department has been allocating Gok Counter part funding to the project.The project cummulatively received GOK funding as detailed below; - FY 2023-2024 -Ksh. 40,917,560 - FY 2024-2025-Ksh. 135,069,264
NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT (CREDIT NO. IDA-7064-KE)				
1169	2022/2023	1650. Non-Utilization of Project Funds	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	Attached is the implementation status report of the project Annex 1650 Project Implementation Status

36. STATE DEPARTMENT FOR COOPERATIVES – VOTE 1173

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1173	2022/2023	1662 Budgetary Control and Performance	Committee Reprimands the Accounting Officer for abrogation of duty	The Accounting Officer has instructed Head of Finance to be requesting funds due to all SAGAs on quarterly basis without fail

37. STATE DEPARTMENT FOR TRADE – VOTE 1174

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1174	2022/2023	1668 Unresolved prior year matters 1668.1 Loss Of Motor Vehicles	The Committee noted that the matter had recurred from the previous financial year.	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.
1174	2022/2023	1668.2 Land Without Ownership Documents	The Committee noted that matter had recurred from the previous financial year.	The Committee recommends that the Accounting Officer submits a status report within three months of adoption of this report.

38. STATE DEPARTMENT FOR INDUSTRY– VOTE 1175

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1175	2022/2023	1672. Pending Bills	The Committee recommended that all pending bills be settled as soon as they are verified	The State Department for Industry wrote to the Pending Bills Verification Committee to inquire about the status of the historical bills that are part of the pending audit issues. (Appendix ..I) The State Department for Industry is Still waiting for the Committee's recommendations for implementation.

39. STATE DEPARTMENT FOR MICRO, SMALL & MEDIUM ENTERPRISES (MSME) DEVELOPMENT – VOTE 1176

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1176	2022/2023	1682 Cash and cash equivalent balance.	The Committee reprimands the Accounting Officer for failure to follow section 68 of the PFM Act of 2012.	The State Department is now keen when presenting Financial Statements to the Office of the Auditor General.
1176	2022/2023	1683 Budgetary Control and Performance	The Committee reprimands the Accounting Officer for breach of Regulation 44(2) of the Public Finance Management (National Government) Regulations, 2015 and recommends administrative action on heads of the SAGAs in breach, within three (3) months of the adoption of this report.	The Committee has pronounced itself on the matter by reprimanding the Accounting Officer on the issues that were raised. The amounts that was over collected was not spent in the financial year 2022/2023 but was incorporated in the budget of the succeeding financial year 2023/2024.
1176	2022/2023	1684 Irregular Advance payment for Fuel, Oils and lubricants.	The Committee reprimands the Accounting Officer for breach of Section 146 of the public Procurement and Assets Disposal Act, 2015 and recommends administrative action on officers involved in the procurement and payment, within three (3) months of the adoption of this report.	The Committee has pronounced itself on the matter by reprimanding the Accounting Officer on the issues that were raised. The State Department is no longer making advance payments.

40. STATE DEPARTMENT FOR LABOUR AND SKILLS DEVELOPMENT – VOTE 1184

VOTE	FINANCIAL YEAR	PARAGRAPH NO AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1184	2022/2023	1696. Pending Bills	The Accounting Officer settles all outstanding pending bills as first charge as per the provisions of Regulation 42 of the PFM (National Government) Regulations, 2015	Pending Bills paid
1184	2022/2023	1697. Unresolved Prior Year Matters	The Accounting Officer to submit a status report on implementation of its recommendation within three (3) month of adoption of this report	Relates to the stalled construction of National Employment Centre and Research Complex at DOSH which have reports.
1184	2022/2023	1698. Stalled Construction of the National Employment Promotion Centre	The Accounting Officer to submit a status report within three (3) months of adoption of this report.	Previous contract terminated and retention monies paid. New contract SADASA Construction Limited and works commenced.
1184	2022/2023	1699. Stalled Construction of the Research Institute Office Complex for the Directorate of Occupational Safety and Health Sciences	The Accounting Officer submits a status report within three (3) months of adoption of this report.	Tender awarded to a new contractor. Project is 90% completed. Works going on
1184	2022/2023	1700. Long outstanding imprests and advances	The Accounting Officer submits a status report within three (3) months of adoption of this report.	Imprests & advances all paid and recovered respectively
1184	2022/2023	1614. incomplete Fixed Assets Register	The Accounting Officer to submit the complete fixed assets register in the subsequent financial year.	Complete Fixed Asset Register

**41. STATE DEPARTMENT FOR SOCIAL PROTECTION AND SENIOR CITIZEN AFFAIRS – VOTE
1185**

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1185	2022/2023	1716. Unaccounted for balances in the Holding Accounts	The Committee directed the Accounting Officer to demonstrate the measures taken to improve the system.	Following the successful transition in January 2025, the Inua Jamii programme has fully migrated from traditional bank-account-based disbursements to the e-Citizen digital payment platform. This strategic shift to an e-wallet system has effectively addressed long-standing challenges of payment failures and uncollected arrears. By leveraging mobile money technology, funds are now transferred directly into beneficiaries' e-wallets, ensuring secure, convenient, and immediate access to social assistance. To reinforce the integrity of this new framework, the Inua Jamii Operational Manual has been comprehensively revised to enhance administrative efficiency and fiscal discipline. Key optimizations include: i. Enhanced Financial Controls — eliminating arrears claims for individuals excluded via system exceptions, with a focus on real-time eligibility. ii. MIS Interlinkages — formal integration of the Consolidated Cash Transfer Programme (CCTP) MIS with complementary programme MIS(s), enabling seamless digital “top-ups.” iii. Pre-Payroll Validation — mandatory cross-referencing of beneficiary data within the CCTP-MIS before each payment cycle. Collectively, these measures ensure that the programme is more responsive to beneficiary needs while operating under a robust, transparent, and auditable

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				financial system. This modernization strengthens fiscal discipline, safeguards public resources, and guarantees timely support to vulnerable households.
1185	2021/2022	1717. Unsupported third-party Deposits and Retention	The management to provide a detailed schedule and ledger for the deposits and retention for review	At the time of delinking of the State Department for Social Protection and Senior Citizens Affairs from the previous larger State Department for Labour, the Deposit Analysis was never handed over, due to unclaimed balances in the deposit account, the State Department for Social Protection therefore resorted to transferring the Kshs. 280 million back to the National Treasury as per CBK bank Statement, following the Treasury's advance.

42. STATE DEPARTMENT FOR MINING – VOTE 1192

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1192	2022/2023	1737: Unsupported Expenditure	The Committee reprimands the Accounting Officer for failure to procedurally re-allocate funds, and for late submission of documentation to auditors.	The Accounting Officer noted this and it has been corrected in subsequent years
1192	2022/2023	1739. Pending Accounts Payable	The Committee recommends that the Accounting Officer settles all outstanding pending bills as first charge	Pending bills that were payable at the beginning of Financial year 2024-2025 were settled as first charge.
1192	2022/2023	1741. Failure to Remit Statutory Dues	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer ensures full remittance within three (3) months of the adoption of this report	The Accounting Officer noted this. The statutory deductions were remitted vide PV11920081390 for NSSF deductions and PV1192008140 for NHIF deductions both dated 05/11/2024
1192	2022/2023	1742. irregular Procurement of Tree Seedlings	The Committee reprimands the Accounting Officer for failure to ensure compliance with the law.	The Accounting Officer noted this and put in place internal controls to ensure full compliance with the Public Procurement and asset Disposal Act, 2015
1192	2022/2023	1744. Weaknesses in Management of Standing Imprest	The Committee reprimands the Accounting Officer	The Accounting Officer noted this and internal controls enforced to ensure proper management of standing imprests

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1192	2022/2023	1745. Loss of Drilling Equipment	The Committee recommends that the Accounting Officer robustly pursues the matter with the police and avails a status report within three (3) months of the adoption of this report.	The management reported a theft incidence on 13th October, 2023 at Madini House and reported the case to Industrial Area Police Station as per OB/No.38/13/10/2023 for investigation. A further follow-up with the police indicates the matter is still under investigation. The facility had been under guard of civilian security and critical infrastructure police unit (CIPU). The management enhanced security surveillance including CCTV monitoring while following up with the police for conclusion of investigations.
1192	2022/2023	1746. Unsupported and Long Outstanding Arrears of Revenue	The Committee recommends that the Accounting Officer ensures full recovery within three (3) months of the adoption of this report.	The Accounting Officer noted the issue of arrears and significant strides have been made in collection of revenue arrears. For instant Tata Magadi paid arrears of Kshs.700,000,000 in the year 2024-2025. Demand letters are issued regularly to ensure arrears are not going beyond one financial reporting period
1192	2022/2023	1748. Non-compliance with Mineral Dealers' License Requirements	The Committee recommends that the Accounting Officer ensures full license compliance within three (3) months of the adoption of this report	The applications for mineral dealers are processed promptly and so far, 55 mineral dealers processing, 41 mineral dealers trading and 1 mineral dealer permits have been approved this calendar year. These are approved after vetting to ensure they meet the requirements set under the Mining Act, Cap 306 and her attendant regulations.
1192	2022/2023	1750. Irregular Waiver of Ground Rent	The Committee recommends that the Accounting Officer ensures full recovery within three (3) months of the adoption of this report	Measures have been taken to recover the ground rent and correspondence made to the entity. Meanwhile regulations on ground rent, fees and other mining related charges have been enacted. The regulations are known as <i>The Mining (Licensing And Permit) (Amendment) Regulations, 2024.</i> These regulations have ensured a standardized payment of ground rent providing the basis and control for any decision on ground rent application.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1192	2022/2023	1751. Delay in Formulation of Regulations for Site Rehabilitation and Mine Closure Obligations	The Committee recommends that the Accounting Officer submits the Regulations to the National Assembly within three (3) months of the adoption of this report.	Site Rehabilitation and Mine Closure obligations are addressed by Mine Health, Safety, and Environment Regulations. These regulations have been drafted and are marked for public participations across the counties.
1192	2022/2023	1752. Delays in Establishing Artisanal Mining Committees	The Committee recommends that the Accounting Officer ensures operationalization of mining Committees in all requisite areas within three (3) months of adoption of this report	The State Department for Mining has made significant progress in formalizing artisanal mining activities. There are currently forty (40) Artisanal Mining Committees (AMCs) established in the country as required under Section 94 of the mining Act, Cap.306. efforts have been made to establish the remaining 7 AMCs and are at different stages of establishment. It should be noted that AMCs membership composition cuts across different sectors of government and non-government entities. This exercise entails collaborations and consultation among the involved multi-sectoral stakeholders hence the delay in establishment of AMCs across all the counties.
1192	2022/2023	1753. Unlicensed Mineral Leaching Operations in Migori	The Committee recommends that the Accounting Officer enforces compliance through the mining police unit within three (3) months of adoption of this report	Management acknowledges that during the period under review their existed compliance gaps in a number of gold leaching and processing plants operating in Migori County without the requisite mineral dealer processing licenses as required under the Mining Act, 2016. In response, the State Department for Mining undertook coordinated nationwide Rapid Response Initiatives (RRIs) and targeted field inspection exercises aimed at formalizing gold processing operations and supporting operators particularly artisanal and small-scale actors to comply with statutory licensing requirements. Through these recent nationwide inspections of gold processing operations, we have registered and mapped all in the country.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Just recently in January 2026, we inspected 341 processing plants, 262 were identified as non-compliant, 123 operators subsequently submitted licence applications through the Online Mining Cadastre System (OMC), and 70 licences were fully processed and made ready for issuance. As part of the regulatory actions undertaken, the Department assisted operators to initiate licensing through the Cadastre system, issued compliance notices to non-compliant facilities, and initiated processes for issuance of stop orders against illegal processing plants. These interventions were implemented in collaboration with National Government Administrative Officers (NGAOs) to strengthen enforcement at the local level and address persistent illegal processing activities while supporting structured formalization of artisanal gold processing operations. Accordingly, Management confirms that the Department has taken deliberate and coordinated measures to close the identified compliance gaps
1192	2022/2023	1754. Illegal Operations of Soapstone in Kisii County	The Committee recommends that the Accounting Officer enforces compliance through the mining police unit within three (3) months of the adoption of this report.	There are coordinated efforts partnering the county mining office and headquarter team to ensure crack down on illegal mining and mineral dealing activities across the county. There are stoppage orders issued to illegal mining entities and where such orders have been ignored there have been arrest and prosecution of the parties involved. The State Department has received support from Security agencies where the Mining Police Unit and investigative arm of the Police (DCI) have been seconded to the department to accelerate the process of dealing with illegal mining activities and mineral smuggling.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1192	2022/2023	1755. Stalled establishment of a soapstone value addition center in Kisii County	The Committee recommends that the Accounting Officer obtains land for the center within the financial year 2025	The Kisii Soapstone project has not been funded to allow land acquisition for the project to take off.
1192	2022/2023	1756. Reporting on Mining and Mineral Related Activities	The Committee recommends that the Accounting Officer submits a final reminder to the companies within thirty (30) days and enforces total compliance within three (3) months of the adoption of this report.	The Ministry has taken measures to ensure that updated records on mineral rights and dealers' performance, royalties and annual fees payments. The records assist in identification of non-compliant companies. To this effect a Mineral Audit Division has been enforcing compliance on revenue obligations by mineral right and dealers' holders while compliance section has been following up on performance issues. In addition, regular mineral audit exercises and performance inspections are carried out periodically every year to reconcile the submitted self-declared reports by the mining companies and the actual status on the ground. This team is supported by county mining offices which have now been increased to 30 offices and are facilitated with financial, transport and security support to carry out these functions.
1192	2022/2023	1757. Unidentified Revenue from Construction Minerals	The Committee recommends that the Accounting Officer enforces total compliance within three (3) months of adoption of this report.	All permit and licence application or renewal fees, as well as Ground Rent fees applicable to the mineral rights extracting construction minerals, are paid online through the payment link provided on the Online Mining Cadastre Portal during the application and granting process. Payment for royalties from the construction minerals entities are paid through E-citizen and have been provided a special service code MRFQ that help in tracking royalty from this category of "construction minerals".

43. STATE DEPARTMENT FOR PETROLEUM – VOTE 1194

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1194	2022/2023	1761: Unsupported Stabilization of Petroleum Pump Prices Payments	The Committee noted that a special audit report of the Auditor General had been conducted	Awaiting the report of the examination of the special audit
1192	2022/2023	1764 Pending Bills	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	The Accounting Officer processed payments for all outstanding bills between June 2024 and July 2025 as per the attached list
1192	2022/2023	1766 Importation of Refined Petroleum Products under Government to Government Petroleum Importation Scheme	The Committee noted that a special audit report of the Auditor General had been conducted	Awaiting the report of the examination of the special audit
		1767 Delay in implementation of Mwananchi Gas Project	The Committee recommends that the Accounting Officer avails a status update within three (3) months of the adoption of this report	Mwananchi Liquified Petroleum Gas enhancement project was formerly allocated to National Oil Corporation of Kenya (NOCK) to implement The State Department has released all gas cylinders designated for this project to NOCK to ensure smooth roll out of Mwananchi Liquified Petroleum Gas enhancement project

44. STATE DEPARTMENT FOR TOURISM – VOTE 1202

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1202	2022/2023	1689.2 Statements of assets and liabilities	The Committee noted that the Accounting Officer belatedly availed requisite documents and explanations. The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time as required by section 81 of the PFM Act 2012 and section 9(i) (e) of the public Audit Act, 2015, respectively.	The Committee has pronounced itself on the matter by reprimanding the Accounting Officer on the issues that were raised

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1202	2022/2023	1689.3 Statements of Cash Flows.	The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time as required by section 81 of the PFM Act 2012 and section 9(i) (e) of the public Audit Act, 2015, respectively.	Requisite documents were availed and explanation provided by Accounting Officer. The Committee pronounced itself by reprimanding the Accounting Officer on the matter.
1202	2022/2023	1689.4 Difference between the Financial Statement and Trial Balance.	The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time as required by section 81 of the PFM Act 2012 and section 9(i) (e) of the public Audit Act, 2015, respectively.	Requisite documents were availed and explanation provided by Accounting Officer. The Committee pronounced itself by reprimanding the Accounting Officer on the matter
1202	2022/2023	1690 Inaccuracies in the presentation of Financial Statements.	The Committee observed that the errors had since been corrected. The Committee reprimands the Accounting Officer for failing to keep proper accounting records, required by section 81&83 of the PFM act 2012	The errors were corrected and the Committee pronounced itself on the matter by reprimanding the Accounting Officer on keeping proper accounting records and observing section 81& 83 of PFM Act.
1202	2022/2023	1692. Unsupported payment of Deposits.	The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time as required by section 81 of the PFM Act 2012 and section 9(i) (e) of the public Audit Act, 2015, respectively	Requisite documents were availed and explanation provided by Accounting Officer. The Committee pronounced itself by reprimanding the Accounting Officer for failing to provide support documents and observing section 81 of the PFM Act 2012 and section 9 (i) (e) of the public Audit Act 2015.
1202	2022/2023	1693. Use of Goods and Services- Design and Procurement of Government Calendars.	(i). Reprimands the Accounting Officer for acting contrary to section 51(2) (a) and (b) of the public procurement and Asset Disposal Act. 2015. (ii) The Committee Recommends that the then Accounting Officer be surcharged a total of Ksh.1,666,583.60 That was paid as agency fee.	(i) The Committee pronounced itself by reprimanding the Accounting Officer on the issue. (ii) The State Department has taken necessary steps by informing the then Accounting Officer of the PAC resolutions and need to pay the Agency fee which we are fast tracking.
1202	2022/2023	1694. Undisclosed Revenue in the Financial Statements.	The Committee reprimands the Accounting Officer for failing to provide support documents in the prescribed format and on time as required by section 81 of the PFM Act 2012 and section 9(i) (e) of the Public Audit Act, 2015, respectively.	Support documents were provided and the Committee pronounced itself by reprimanding the Accounting Officer on the matter.

45. STATE DEPARTMENT FOR WILDLIFE – VOTE 1203

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1203	2022/2023	1778: Outstanding pending accounts payable	The Committee recommended that the Accounting Officer. i. Implements the human wildlife insurance scheme and the wildlife conservancy Trust Fund. ii. Sensitizes the public on the claims process. Ensures that the Kenya wildlife service handles the claim process; and submits a status that report within three (3) months of adoption of this report	Done
1203	2022/2023	1779: Unresolved prior year Matters	The Committee recommends that the Accounting Officer: i. Implements the human wildlife insurance scheme and the wildlife conservancy Trust Funds. ii. Sensitizes the public on the claims process. Ensure that the Kenya wildlife service handles the claim process.	Done
1203	2022/2023	1782: Avoidable expenditure	The Committee reprimands the Accounting Officer and that the Accounting Officer is surcharged.	
1203	2022/2023	1784: Anomalies in other operating expenses.	The Committee reprimands the Accounting Officer for failure to avail audit documentation on time.	
1203	2022/2023	1787: Budgetary control and performance	The Committee recommends that the Accounting Officer avail a status report of the project within three (3) months of adoption of this report.	Done
1203	2022/2023	1790: Non-disclosure of in-kind contributions	The Committee recommend that the accounting officer avail a project closure report, with milestones/KPIs attained, within three (3) months of the adoption of this report.	Done

46. STATE DEPARTMENT FOR GENDER AFFAIRS AND AFFIRMATIVE ACTION – VOTE 1212

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1212	2022/2023	1793. Pending Bills	The Committee recommends that the Accounting Officer immediately refers the matter to the pending bills verification Committee	The State department for Gender affairs and Affirmative action is the process of clearing the remaining pending bill of Ksh 180,000.00
1212	2022/2023	1794. Unresolved Prior Year Matters	The Committee recommends the Accounting Officer implements its recommendations within the timelines prescribed in the report.	The State Department; 1. Wrote to the Attorney General to recover irregular payments 2. The ICT Policy has been finalized.
1212	2022/2023	1796. Irregular Commutation of Leave	The Committee recommends that the Accounting Officer recovers all irregularly commuted leave allowances with three months of the adoption of the report.	The Accounting Officer has initiated the recovery of the irregularly commuted leave allowance through the payroll. A copy of the letter from the Principal Secretary to Director HRM&D is attached.
1212	2022/2023	1801. Pending Bills	The Committee recommends that the Accounting Officer immediately refers the matter to the pending bills verification Committee	The State Department for Gender affairs and Affirmative action is the process of clearing the remaining pending bill of Ksh 180,000.00

47. STATE DEPARTMENT FOR PUBLIC SERVICE AND HUMAN CAPITAL DEVELOPMENT– VOTE 1213

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1213	2022/2023	1806 Long Outstanding Pending Accounts Payables	Accounting Officer to prioritize settlement of outstanding bills as first charge	i. The outstanding bills balance of Kshs. 181,918,386,02 as at June 30, 2024 composed of Kshs. 258.579m historical and Kshs. 23.339m for FYs 22/23 and 23/24 ii. The historical bills of Kshs. 1558.579 are still with the Pending Bills Verification Committee, no decision and guidelines received for further action iii. As of the date of this report, bills of Kshs.4.565m has been settled as first charge for 22/23 and 23/24 FYs. iv. From the last status as at June 30th, 2024 Kshs. 1,359.4m (88%) has been paid for 22/23 FY and 23/24 FY

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1213	2022/2023	1808 Lack of Ethnic Diversity	Accounting Officer to liaise with the PSC/Scheme Administrators and rationalize human resources on basis diversity	Accounting Officer is committed to ensure compliance with Section 7 (2) of the National Cohesion and Integration Act, 2008 and is working with Public Service Commission and all scheme administrators to rationalize human resources on the basis of diversity
1213	2022/2023	1809 Lack of Logbooks and Incomplete Fixed Asset Register	Accounting Officer to submit a complete fixed assets register within 3 months	Fixed assets register has been updated via e-GP signed submitted
1213	2022/2023	1810 Lack of Risk Management Policy	Accounting Officer to operationalize the risk management policy within one (1) month	A draft Risk Management Policy is in place and ready to be subjected to the validation process.

48. STATE DEPARTMENT FOR YOUTH AFFAIRS – VOTE 1214

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1214	2022/2023	1813 Pending bills	The Committee recommends all eligible bills are settled promptly	All eligible pending bills have been settled. The historical pending bills were submitted to the Pending Bills Verification Committee on 02/02/2024 vide letter Ref: MOYACES/SDYACE/BUD/B/VOL.III(15). The State Department is awaiting recommendation of the Committee for implementation.
1214	2021/2022	1814 Unresolved Prior Year Matters	The Committee reprimands the Accounting Officer submits a status report on the implementation of its recommendations within three (3) months of adoption of this report.	Status implementation of the Financial Year 2021/2022 was submitted to the Office of the Auditor General on 2 nd March 2026.

49. STATE DEPARTMENT FOR EAST AFRICAN COMMUNITY AFFAIRS – VOTE 1221

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1221	2022/2023	1833: Pending Accounts payable	The Committee reprimands the then Accounting Officer and the then Cabinet Secretary and the Accounting Officer be equally surcharged the amount of Kshs.3,600,000 subject to Article 226(5) of the	Kshs.3,600,000 unpaid invoice was reported. However, the State Department for East African Community wrote to the State Department for Public Works requesting for inspection and valuation. The engineers reported

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
			Constitution, within three (3) months of adoption of this report.	that the work done was valued at Kshs.2,600,00 which has since been paid vide payment Voucher No. 032358.
1221	2022/2023	1834: Staffing Level of the State Department	The Committee Recommends the Accounting Officer liaises with the Public Service Commission and all the scheme administrators and rationalizes the staff-in post vis a vis establishment, within three (3) months of the adoption of this report.	The Management has engaged with the Public Service Commission and the State Department for Public Service for review of the Organization Structure. On conclusion of this process, all gaps will be closed.

50. STATE DEPARTMENT FOR REGIONAL AND NORTHERN CORRIDOR DEVELOPMENT – VOTE 1222

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1222	2022/2023	1839 Pending bills	The Committee recommends that the Accounting Officer treats pending bills as the first charge	The State Department is awaiting outcome of the presidential verification Committee in order to institute any action.
1222	2022/2023	1840 Incomplete fixed asset Register	The Committee reprimands the Accounting Officer and recommends that the Accounting Officer avails a fixed assets register within three months.	The fixed assets register is work in progress as the state department is in the second year of transition from the cash accounting to accrual accounting, which requires the state Department to maintain and account for all fixed assets through a register by the financial year 2026/2027.

51. STATE LAW OFFICE AND DEPARTMENT OF JUSTICE – VOTE 1252

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1252	2022/2023	1841. Transfers to Other Government Entities	The Committee reprimands the Accounting Officers of the respective agencies.	The respective agencies have since reconciled the AIA collected and NCIA has sought authority to utilize the excess AIA in line with NCIA Act No. 26 of 2013 Section 16 (3)
1252	2022/2023	1843.Irregular Payment for Land	The Committee reprimands the then Accounting Officer.	The land was transferred and original title registered in favor of Cabinet Secretary, the National Treasury to hold in trust for the Office of the Attorney General and Department of Justice; and all the land transfer documents are available. In addition, the land has been fenced.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1252	2022/2023	1844. Irregular Payment of Rent on Expired Leases	The Committee reprimands the then Accounting Officer.	The lease agreement for National Social Security Fund – Mombasa Regional Office was prepared and duly signed.
1252	2022/2023	1847. Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer implements recommendations of the report in the prescribed timelines.	The Office reviewed and adjusted the financial statements and the complete financial statements prepared in accordance with the Public Sector Accounting Standards Board template
1252	2022/2023	1848. Non-Compliance with One Third of Basic Salary Rule	The Committee recommends that the Public Service Commission reviews and submits to the National Assembly amendments to this law, within three (3) months of the adoption of this report	Since the matter was as a result of increase in compulsory statutory deductions, The management addressed the issue by requesting all the affected officers to re-adjust their financial commitments.
1252	2022/2023	1849. Non-Compliance with Law on Procurement Allocated to Youth, Women and Persons with Disability	The Committee reprimands the then Accounting Officer.	During the year under review, procurement allocation to AGPO was 22.61%.In the subsequent years we have complied with the 30% AGPO law.
1252	2022/2023	1851. Weak Asset Management	The Committee recommends that the Accounting Officer ensures asset tagging within three (3) months of the adoption of this report.	The Office commenced the tagging process and over 1,000 assets have been tagged. The process is on going
1252	2022/2023	1852. Non-Conformity to the Staff Establishment	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report.	The Office developed and submitted the human resource instruments to PSC which were approved in October 2025.The Office is in the process of implementing the Instruments and has prepared a 3-year recruitment plan.
1252	2022/2023	1856. Balance Due for Disbursement	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	The matter was discussed in PAC REPORT OF 20176/2017 and 2017/2018 and matter was marked as resolved'. In addition, The office vide letter Ref: AG/ACCTS/13/VOL.II (115) dated 5 th June 2024 wrote to The PS National Treasury requesting for confirmation of status of the matter.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1252	2022/2023	1857. Failure to Prepare and Submit Marriage Fees Periodical Reports at the County and Assistant County Commissioners Offices	The Committee; i. Reprimands the non-compliant County Commissioners and recommends that the Accounting Officer, State Department in charge of National Coordination and Administration ensures all reports are promptly submitted; ii. The Attorney General ensures gazettelement of staff of the department in each sub county as marriage registrars, within thirty (30) days of the adoption of this report.	The Office has gazetted additional officers in 15 counties; i.e., Nairobi (7), Kajiado (2), Kisumu (1), Nakuru (1), Nyeri (1), Embu (1), Kisii (1), Kakamega (1), Nyandarua (1), Trans-Nzoia (1), Marsabit (1), Isiolo (1), Wajir (1), Siaya (1) and Bungoma (1) Further, a draft gazette notice for 8 officers in additional 8 counties is being finalized which will cover Narok, Bomet, Kisumu, Vihiga, Baringo, Garissa, Tharaka Nithi and Tana River.
1252	2022/2023	1858. Failure to Provide registration of Marriage Services at Sub-County Level	The Committee recommends that the Attorney General ensures gazettelement of staff of the department in each sub-county as marriage registrars, within thirty (30) days of the adoption of this report.	The Office has gazetted additional officers in 15 counties; i.e., Nairobi (7) Kajiado (2), Kisumu (1), Nakuru (1), Nyeri (1) , Embu (1), Kisii (1), Kakamega (1), Nyandarua (1), Trans-Nzoia (1), Marsabit (1), Isiolo (1), Wajir (1), Siaya (1) and Bungoma (1) Further, a draft gazette notice for 8 officers in additional 8 counties is being finalized which will cover Narok, Bomet, Kisumu, Vihiga, Baringo, Garissa, Tharaka Nithi and Tana River.
1252	2022/2023	1859. Undisclosed In-Kind Grants and Direct Payments	The Committee recommends that; i. The Accounting Officer obtains all unavailable data from the donor, within three (3) months of adoption of this report; ii. The Accounting Officer ensures control of all projects through grants henceforth.	The Accounting Officer has obtained the consultancy agreement from the project consultant. The project was wound-up on 31 st March 2025 and end of project audit conducted.
1252	2022/2023	1862. Failure to Submit Bank Reconciliations Statements	The Committee reprimands the Accounting Officer.	In the subsequent years; PLEAD continued to prepare and submit the monthly bank reconciliation statements as required
1252	2022/2023	1864. Lack of Internal Audit Review	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	PLEAD internal audit was conducted by the internal auditors from the State Law Office and a comprehensive internal audit report is available.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1252	2022/2023	1865. Delayed Project Implementation	The Committee recommends that the Accounting Officer avails a status report on the project within three (3) months of the adoption of this report.	The project was wound up in 31 st May 2025 and project evaluation is ongoing.
1252	2022/2023	1867. Non-Compliance with the State Corporations Advisory Committee Requirements	The Committee reprimands the Accounting Officer.	The Human Resource Compliance Report was prepared in June 2024 comprising of the year under review. BRS continues to prepare and submit the reports as required.
1252	2022/2023	1872. Unsupported Disbursement to Exchequer Account	The Committee reprimands the Accounting Officer.	i) BRS fully accounts for the revenue collected as per the bank statements and reconciles with the CBK statements for the period. ii) Business Registration Service on boarded all its services on the E-citizen platform and all the transfers are done by the National Treasury to the Exchequer-CBK awaiting the National Treasury to review the regulations with the current practice.
1252	2022/2023	1873. Non-Compliance with the Financial Reporting Template	The Committee reprimands the Accounting Officer.	BRS has fully complied with the financial reporting template as per the National Treasury directives to the current FY.
1252	2022/2023	1879. Irregular Operation of Bank Accounts	The Committee recommends that the Accounting Officer avails a status report within three (3) months of the adoption of this report.	The Official Receiver has prepared the Insolvency Amendment bill which deletes section 708, sub section (1, 2 and 3). We have draft amendments for the act(section) awaiting public participation.
1252	2022/2023	1882. Deposits	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The Office continues to engage KCB and KDIC to recover the outstanding balance of Kshs. 3,054,549.00 forwarded to KCB and the entire outstanding amount in the sum of Kshs. 69,963,634.00
1252	2022/2023	1883. Investments	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	A formal application was made to the Cabinet Secretary, National Treasury requesting for authority for the write off to facilitate adjustment of the Financial Statements. On 12th November,2024, authority was granted by the Cabinet Secretary,

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				National Treasury to write-off the unrecoverable deposits. On 1st September 2024, the Office wrote to KDIC requesting for funds recovered from institutions under liquidation. The Office is following up on the matter with KDIC.
1252	2022/2023	1885. Failure to Automate Beneficiaries Financial Records	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The Public Trustees in the process of automating operations and on-boarding Public Trustee Services on the e -citizen platform. The automation of administration of estates and administration of trusts processes has been completed, and members of the public are able to access online services in Nairobi via E-citizen; https://publictrusteeecitizen.go.ke
1252	2022/2023	1886. Understaffing of Key Staff Positions	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The Office developed and submitted the human resource instruments to PSC which were approved in October 2025. The Office is in the process of implementing the Instruments and has prepared a 3-year recruitment plan. The Office has made efforts towards replacement of several officers who have exited the service. Head Office has 5 Accountants after deployment of 3 accountants thereby addressing the shortage. Further, a total of Five (5) additional Accountants were deployed to Machakos, Mombasa, Embu, Meru and Malindi Regional Offices.
1252	2022/2023	1887. Lack of an Operational and Approved Enterprise Risk Management Strategy	The Committee recommends that the Accounting Officer avails a status report within three (3) months of adoption of this report.	The office has established the Enterprise Risk Management Committee which is currently formulating the Enterprise Risk Management Policy .

52. ETHICS AND ANTI-CORRUPTION COMMISSION – VOTE 1271

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1271	2022/2023	1907 Poor Financial Performance	The Commission reported a deficit of Kshs. 181,860,262	The Commission made submissions to the PAC on the issue of poor performance in its report dated 27 th January 2025

53. OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS – VOTE 1291

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1291	2022/2023	1923: Inadequate Audit Committee Meeting	The Committee makes follow-up and submits confirmation of compliance within three (3) months of the adoption of this report	i) Constitution of the Committee The Committee has since been fully constituted and the National Treasury representative appointed. ii) Meetings The Committee has since held at least one meeting for each of the quarters

54. OFFICE OF THE REGISTRAR OF POLITICAL PARTIES – VOTE 1311

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1321	2022/2023	1931 Lack of updated Disaster Recovery Plan	The Committee marked the matter as resolved.	The Office of the Registrar of Political Parties at the time of its submission before the Public Accounts Committee on 8 th July 2025 had revised and updated its Business Continuity Plan to reflect current operational realities and aligned with best practices aimed at effective incident management and swift business recovery in the event of disruptions.
1321	2022/2023	1932 Failure to Fill Vacancies as per staff establishment	The Committee recommended that the Accounting Officer liaises with the National Treasury and the National Assembly for budgetary allocation and ensure optimal staff numbers.	The Office is continuously liaising with the National Treasury and Public Service to fill the vacant positions identified. The Office wrote to the National Treasury through letter Ref: RPP/ADM/1/Vol.III(28) dated 16 th May, 2022 seeking authority to fill some identified critical vacant positions. The National Treasury through letter Ref: RES 1311/21/01/A/(35) dated 24 th

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VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					May, 2022 approved the filling of the identified vacancies. The Office wrote to the National Treasury through letter Ref: RPP/ADM/1/Vol.III (29) seeking authority to fill critical vacant position. This request was rejected due to budgetary constraints. The Office wrote to the National Treasury through letter Ref: RPP/ADM/1/Vol.III (37) dated 8th October 2024 seeking authority to replace staff who had exited the service. The National Treasury vide letter Ref: RES 1311/24/01/'A'' (11) dated 22nd October 2024 granted this request. The Office further wrote to the National Treasury vide Ref: RPP/ADM/1/Vol.III (37) dated 22nd October 2024 seeking authority to recruit additional staff to fill critical functional areas. The National Treasury via letter Ref: RES 1311/25/01 'A'(42) advised the Office to bid for requisite funding for recruitment at Sector Working Group. The Office currently has a total in-post of one hundred sixteen (116) staff (38.8%) against an approved established of two hundred ninety-nine (299) hence a shortfall still continues to pose major constraints in the office operations.

55. WITNESS PROTECTION AGENCY – VOTE 1321

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
1321	2022/2023	1937. Delay in Establishment of the Victims Compensation Fund (VCF)	The Committee recommended that the Accounting Officer submit a Status report within three (3) months of the adoption of the report by the National Assembly	1. The Agency has submitted the Witness Protection (Victims Compensation Fund) (Administration) Regulations, 2025, to the National Treasury for approval on 11th September 2025 and a reminder on 22nd May 2026. 2. The Agency awaits feedback from the National Treasury, regarding the approval of the Witness Protection (Victims Compensation Fund) (Administration) Regulations, 2025. Further, the Agency has continued to follow up with the National Treasury and the Office of the Attorney General to bring this matter to its conclusion.
1321	2022/2023	1938. Under-Staffing	The Committee recommended that the Accounting Officer submit a Status report within three (3) months of the adoption of the report by the National Assembly	1. The Agency continues to engage the National Treasury to get authority and financial resources through the National Assembly to recruit additional staff to fill the vacant positions in the approved staff establishment. 2. The Agency continues to seek for a Strategic Intervention to recruit an adequate number of staff to fill the huge existing gap in the FY 2026/2027. The Agency is in the process of finalizing the review of the Organizational Structure and Staff Establishment.
1321	2022/2023	1939. Weakness in Grading Structure	The Committee recommended that the Accounting Officer implements its recommendations within the specified timeline [The Committee in its report of 13.3.2025 recommended that the SRC expedites harmonization of the grading structure within 3 months of the adoption of the report.]	1. The Grading Structure has partially been harmonized through the revised Grading Structure approved by the Public Service Commission on 3rd September 2025 and received at the Agency on 22nd September 2025 for levels 2 and 3 The Agency is in the process of finalizing the review of the

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Organizational Structure and Staff Establishment.
1321	2022/2023	1940. Failure to Promote Qualified Staff	The Committee recommended that the Accounting Officer utilizes the available budget to recruit staff and consequently operationalize the scheme of service	1.The Agency has promoted qualified staff except for those to be promoted to the position of Managers which will be advertised externally as per the new WPA Human Resource policies and Procedure Manual 2026. This is a process that the Head of Human Resource brings to the advise of the Accounting Officer annually.

56. NATIONAL LANDS COMMISSION – VOTE 2021

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2021	2022/2023	1962. Misclassification of Expenditure	The Committee reprimands the Accounting Officer for failure to adhere to Section 43 of the PFM Act.	It is true there were some misclassification of some expenditures in the financial statements. However, the Commission is now complying with sections 43 of the PFM Act. All expenditures are now being charged to the relevant budget item lines to avoid a repeat of the misclassification of expenditure. In all the Financial Statements prepared the issue of misclassification of expenditure has never recurred again compliance with budget implementation procedures and guidelines as recommended
2021	2022/2023	1963. Failure to Refund Expenses through the Compensation Fund	The Committee reprimands the Commission and the Accounting Officer.	Kshs 100,000,000 was paid to Prof. Ojienda through the compensation account as a result of court ruling Garnishee to NLC GOK CBK Recurrent Account. The Commission wrote to the National Treasury requesting for supplementary budget of the same amount so that the funds can be refunded to compensation account but so far the budget request has not been The Commission will continue to pursue/engage with the National Treasury and Parliament for adequate.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2021	2022/2023	1965. Pending Bills.	The Committee recommends that the Accounting Officer settles all pending bills as first charge.	The Commission has been allocated additional budget in Supplementary 1 FY 2025/26 to settle the pending bills. Currently NLC is in the process of processing the pending bills in question.
2021	2022/2023	1966. Unresolved Prior Year Matters.	The Committee recommends that the Accounting Officer submits a status report on the implementation of the Committee's recommendations within three (3) months of the adoption of this report.	The Commission is finalizing on the status report on the Financial Statements on the report on Lawfulness and effectiveness in use of the Public resources and effectiveness of the internal controls, risk management and governance which will be shared in due course
2021	2022/2023	1967. Unsatisfactory Partitioning Works at the National Land Commission Offices.	The Accounting Officer should, within three (3) months of the adoption of this report, provide a status report on the correction of identified structural defects.	The leaking areas have since been repaired by the contractor and the offices are very safe from the rains. (Chairman's office, the Chief Executive Officer's office and pool and four (4) Commissioners' offices and the entrance to another). The Contractor did not actually revise the BoQ but presented an invoice to claim an additional Ksh 16 million as extra works done and claim that they were not covered in the initial specifications/Bill of quantities. In response on variation cost however, the Head of Supply Chain in a response Memo dated 22nd June 2021 refuted the claim and reminded Upper Hills Management the need to stick to the Signed contract derived from the filled BoQ at a cost of Ksh 130,009,167.16 with all applicable taxes pursuant to Section 139 (3) (4) of the Public Procurement and Asset Disposal Act of 2015. The Director Legal services also gave his opinion and concurred on HOP's opinion that contract could not be varied within 12 months. No detailed response was ever received from the Upper Hill Management to date and no extra money has been paid. The matter on extra invoice has also been escalated to State Department of

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
					Public Works for expert advice and way forward and advise was to stick to contractual terms. There was joint Professional Opinion by Director Legal and Head, Supply Chain Management on why variation cannot be allowed as per PP&ADA, 2015. Using the concept of battle of forms the issue of extra payment has never arisen

57. INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION – VOTE 2031

VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
	2022/2023	REPORT ON THE FINANCIAL STATEMENTS 1985. Long Outstanding Receivables		The Committee recommends that the Accounting Officer liaises with the Principal Secretary National Treasury and resolves the matter within three (3) months of adoption of this report. The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	i. The Commission held a consultative meeting with the National Treasury on 1st August 2024 and 27th November, 2024 where the National Treasury team advised the Commission that they would only handle the issue of long outstanding receivable relating to car loan of Kshs.26,193,000. They further referred the Commission to the office of the Attorney General on the issue of long outstanding imprest and staff advances of Kshs. 11,160,000.00 ii. The Commission liaised the National and the PS Treasury vide letter REF:AG.3/110 VOL.IV(118) dated 27th January,2025, acknowledged and confirmed receipt of amount Kshs. 26,068,989 government liabilities owed to the disbanded ECK by ECK Commissioners and committed that the same will be transmitted to the commission up on confirming the budgetary allocation. iii. The National Treasury vide letter REF: AG.3/110 VOL.IV (118) dated 27th January, 2025, acknowledged and

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				confirmed receipt of amount Kshs. 26,068,989 government liabilities owed to the disbanded ECK by ECK Commissioners and committed that the same will be transmitted to the Commission upon confirming the budgetary allocation. The Commission is following up with the Office of the Attorney General and Department of Justice for the recovery of Kshs. 11,160,000 of former ECK staff Car Loan and Imprest recovered as confirmed by their letter Ref. MJ/CONF/LJM/3/30(73) dated July, 2011.
	2022/2023	1986. Inaccurate Inventory Balance	The Committee recommends that the Accounting Officer completes outstanding reconciliations within three (3) months of the adoption of this report by the House.	i. The Auditor General inspected and reviewed the inventory report and confirmed that Commission implemented an Inventory Management System (IMS) in the subsequent year and the system was able to generate a consolidated stock report with historical cost values. ii. The Commission has now fully operationalized the IMS and all reconciliation is undertaken timely. iii. The subsequent inventory reports for the 2024/2025FY are fully reconciled and have no variances.
	2022/2023	1987. Property, Plant and Equipment 1987.1. Unregistered Land	The Committee recommends that the Accounting Officer completes outstanding reconciliations within three (3) months of the adoption of this report by the House.	i. The Commission is currently collaborating with the relevant government departments and the Cabinet Secretary, Ministry of Lands, Public Works, Housing and Urban Development confirmed vide letter ref; MOLPW&UD/CSO/1/1024 dated 8th January, 2025 advised the Commission that the request for the registration of various Commission lands had been forwarded to the Chief

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				Registrar Lands for necessary attention. ii. The Commission has obtained 20 allotment letters and 8 PDPs. iii. The Commission also sought from the Director of Surveys Authority for its two members of staff who are registered surveyors to undertake survey of the Commission land parcels. This Authority was granted vide letter Ref: AC/62/VOL.IV/194 dated 5th November 2024. iv. Visited the Physical Planning Offices at the Ministry of Lands, Public Works, Housing and Urban development to verify the status of the issued Part Development Plans (PDPs). v. This was followed by a formal request of 39 PDPs for purposes of survey. vi. The Commission requested the National Director of Physical Planning vide a letter Ref. IEBC IADM13I5NoI. II(12) requesting for 38 Certified Copies of Part Development Plans for Land owned by IEBC dated 18th March, 2025. The Letter provides the names of towns and centres where the various land parcels are located.
		1987.2. Anomalies in Motor Vehicle Records	The Committee recommends that the Accounting Officer completes outstanding reconciliations within three (3) months of the adoption of this report by the House.	i. The Commission has completed the reconciliation and identification of 28 vehicles without logbooks and whose records are not in the National Transport and Safety Authority (NTSA) system and not registered in the Transport Information Management System (TIMS). ii. Details of the twenty-eight (28) vehicles were sent to DCI to undertake tape lifting to

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				facilitate registration and issuance of log books and DCI has since tape-lifted all their engines and chassis numbers and submitted the report to NTSA to facilitate the processing of logbooks. iii. The Commission sought advice from the Chief Engineer, Mechanical and Transport Division on the valuation process, the cost and the contact persons for the purpose of liaison during the valuation process. iv. The Chief Engineer, Mechanical and Transport Division has provided the cost estimate and since nominated four technical officers to undertake the valuation of the Commission vehicles vide responses letter to IEBC. v. One hundred and sixty- six (166) vehicles were purchased by the Commission and are included in the Commission's Fixed Asset Register. vi. Sixty Seven (67) vehicles were inherited from ECK without proper ownership documents and their historical cost values. Their carrying amounts have not been included in the Fixed Asset Register or in the financial statements since they are over 14 years old and their netbook values are zero. vii. The Commission has earmarked sixteen (16) of them for disposal. viii. The remaining vehicles are earmarked for valuation to determine their fair values for inclusion in the Commission's Financial Statements.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				ix. The two (2) forklifts and three (3) motorboats are earmarked for valuation to either determine their fair values to be included in the Fixed asset register and in the financial statements or to be considered for disposal depending on the valuation outcome.
	2022/2023	1987.3 Missing KIEMS and BVR Kits.	The Committee recommends that the DCI concludes investigations into the matter within three (3) months of the adoption of this report.	DCI to conduct the Investigations and table the Report.
	2022/2023	1988: Failure to Provide Agreement on Fees Chargeable.	The Committee noted that the fees were exorbitant. The Committee recommends that the Accounting Officer negotiates reasonable rates with the law firms before engagement.	The Commission has also put in place a mechanism for purposes of negotiating legal fees with Advocates and is making proposals to the Plenary to enforce some fee capping or Fee note guidelines on certain legal cases.
	2022/2023	1990. Outstanding Accounts Payables	The Committee noted the submission by the Accounting Officer and recommends that the Accounting Officer liaises with National Treasury and prioritizes settling of outstanding bills.	i. Total pending bills as of May 5, 2026, amounted to Kshs 4,888,410,043.06. Of this, legal claims account for Kshs. 4,273,853,019.57, while goods and services total Kshs 713,713,473. ii. The Commission has engaged the National Treasury and IEBC has been allocated a Supplementary Budget of Kshs.2,930,000,000.00 to settle pending legal fees in the 2025/2026 financial year. iii. National Treasury has directed that the Commission negotiates its legal pending bills down by 40% for bills that were verified by the Pending Bills Verification Committee and 30% for other legal fees including Presidential petition costs.

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				iv. The negotiation and signing of the deed of accord before settlement will reduce the outstanding liabilities further by about Kshs 1.313 billion.
	2022/2023	1991. Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report.	The Prior Year Matters have been addressed under 1985, 1986, 1987, 1990, 1992, 1995, 1997 and 2000 in this report.
	2022/2023	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES 1992. Outstanding Court Awards	The Committee noted that the matter had recurred from the previous financial year. The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report	i. The Commission wrote to the Attorney General's office for assistance in recovery of the costs. ii. AG Office advised the Commission to Engage Auctioneers for the purpose. iii. The Commission initiated the process of procuring the services of licensed Auctioneers as advised by the office of the Attorney General. iv. The Commission continues to file bills of costs against people adjudged by the Court to be liable to pay costs. v. The Commission contracted and expressly gave instructions to the law firms during engagement to file and collect the taxed amounts to recover costs awarded to the Commission by the courts and remit the same to the Commission. vi. The Commission has on several occasions reminded the law firms acting on behalf of the Commission of their obligation to recover and remit the costs awarded to the Commission as per the instruction letters issued to them
	2022/2023	1993. Failure to Use E-Procurement System	The Committee noted that the matter had recurred from the previous financial year. The Committee recommends that	Effective 1st July 2024, the Commission successfully implemented phase one of the roll out of IFMIS to the IEBC county offices as follows;

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			the Accounting Officer submits a status report within three (3) months of the adoption of this report.	i. Developed General Ledger functionality to facilitate funds transfer to the counties. ii. Set up the accounts combinations by configuring and creating the account combinations in the IFMIS for all the counties. iii. All the AIES for 2024-2025FY were spent, accounted for, and reported through IFMIS. iv. Roll out of e-procurement modules in the county offices are covered by under phase two of the roll out which is in its initial stages. v. The Commission is also part of the e-government procurement project which is currently being rolled out for all government departments. vi. The Commission is currently implementing e-GP after successful training of all the relevant staff.
	2022/2023	1995. Deficiencies in BVR and KIEMS Kits Controls 1995.1 KIEMS Kits	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report.	i. The Commission collaborates with various state and non-state actors in the implementation of its mandates including the National Police. ii. The records shared by the audit team shows that most of the Commission lands and buildings are located within either National or County government establishments. iii. The Commission offices and warehouses across the country are guarded by the uniformed and armed government Administrative Police (AP) officers.

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				iv. The loss of 3l BVR Laptops and 45 Chargers was reported, investigated, and documented. v. Recommendations were made and actions taken. vi. Further, the Commission has put in place inventory management and physical control in to safeguard the commission inventories and assets
	2022/2023	1995.3 Discrepancies in Stores Records at Kisii County Offices	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	i. The variances in the number of BVR kits was noted by Internal Audit Report on ICT equipment, dated 181112022 and April 2023. ii. After the audit report, the CEO wrote a memo REF: DSCM/06/03/2023 dated 6th March, 2023 that was responded to by CEM, REF: IEBC /KISII/03 123, on 7th March, 2023. iii. The variances are currently under internal investigations. However, some of the kits were transferred to other counties without any documentation. Some were also vandalized and are part of the investigations which are going on. iv. The Commission has instituted disciplinary actions against the affected staff. The Commission has put in place inventory management and physical control to safeguard the Commission inventories and assets.
	2022/2023	1997. Staff Matters 1997.1 Irregular Promotions	The Committee recommends that the Commission reviews and regularizes the promotions within three (3) months of adoption of this report.	i. The Commission had earlier initiated the development of the Career Progression Guidelines; however, the exercise could not be concluded at the time

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				because the review of the existing organizational structure had not been finalized. ii. Following the successful review and approval of the Commission's organizational structure, the Commission subsequently proceeded with the preparation of the draft Career Progression Guidelines together with the Scheme of Service, both of which have now been developed and are pending final validation and approval. iii. With respect to Human Resource Instruments, the Commission is expected to submit the Organizational Structure, Staff Establishment, and Career Progression Guidelines to the Public Service Commission (PSC) for concurrence and approval, and thereafter to the Salaries and Remuneration Commission (SRC) for job evaluation and remuneration approval by 1st June 2026. To facilitate this process, the Technical Working Committee (TWC), in collaboration with the State Department for Public Service and Human Capital Development (SDPS&HCD), commenced a ten-day working workshop from 17th to 27th May 2026 aimed at undertaking the final validation of the Human Resource Instruments prior to onward transmission to PSC.
	2022/2023	1997.2 Failure to Fill vacancies as per Staff Establishment.	The Committee recommends that the Commission fills the vacancies within three (3) months of the adoption of this report.	The Commission has initiated the process of filling the vacant positions.

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VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
	2022/2023	1998. Lack of Segregation of Duties.	of	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report.	The Commission's approved staff establishment provides for an Accountant and a Supply Chain Management Assistant per County. The Commission attempted to fill in the structure but was unable to get an adequate budget for their employment. The Commission managed to deploy an accountant per county in three (3) vast counties and 17 accountants to serve in clusters of counties. Furthermore, the Commission has not been able to even fill all the vacancies in the Commission's staff establishment due to lack of funding. This is despite several requests to the National Treasury on the same. However, the Commission has bridged the gap by having in place compensating controls for lack of segregation of duties in accounting and procurement functions. The measures include: <i>a) Regular monitoring and supervision of the county financial and procurement operations by headquarters to enhance checks and balances;</i> <i>b) Quarterly internal audits and risk assessments; (c) Quarterly financial reporting and reconciliations.</i> The Commission in collaboration with the National Treasury IFMIS Department has automated the county accounting by rolling out IFMIS in all the 47 county offices. This has facilitated real time monitoring and reporting and enhanced accountability in the management of the resources at the county level.
		1998.1 Maintenance of Accounting Records.	of		

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VOTE	FINANCIAL YEAR	PARAGRAPH AND TITLE	NO.	RECOMMENDATIONS BY PAC	ACTION TAKEN
	2022/2023	1998.2 Procurement Function and Warehouse Management.		The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	i. The Commission's approved staff establishment provides for an Accountant and a Supply Chain Management Assistant per County. The Commission attempted to fill in the structure but was unable to get an adequate budget for their employment. ii. The Commission managed to deploy an accountant per county in three (3) vast counties and 17 accountants to serve in clusters of counties. iii. Furthermore, the Commission has not been able to even fill all the vacancies in the Commission's staff establishment due to lack of funding. This is despite several requests to the National Treasury on the same. iv. However, the Commission has bridged the gap by having in place compensating controls for lack of segregation of duties in accounting and procurement functions. v. The Commission in collaboration with the National Treasury IFMIS Department has automated the county accounting by rolling out IFMIS in all the 47 county offices. vi. This has facilitated real time monitoring and reporting and enhanced accountability in the management of the resources at the county level. The Commission is also part of the e-government procurement project which is currently being rolled out for all government departments. The project involves the implementation of an integrated government electronic procurement system.

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
	S2022/2023	2000. Lack of Comprehensive Asset Register.	The Committee recommends that the Accounting Officer ensures operationalization of the (Asset and Liability Management) Policy within three (3) months of adoption of this report.	The Commission has compliance with the clause save for the ownership and valuation to determine the book value to be included in the financial statements and register of land and buildings. The Commission has developed an Asset and Liability Management Policy which is currently awaiting approvals and implementation by the Commission. This will help in addressing the issue of maintenance of a comprehensive asset register.

58. PARLIAMENTARY SERVICE COMMISSION – VOTE 2041

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2041	2022/2023	2008 Unresolved Prior Year Matters	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report for FY 2020/2021	Parliamentary Service Commission was invited by Public Accounts Committee and the issues were considered by the Committee. The Status report for FY 2020/2021 was duly provided and submitted by letter Ref. PSC/DDFA/2041/78 dated 24th April, 2024 (Attached)
2041	2022/2023	2009 Compensation of Employers	The Committee recommends that the Accounting Officer completes the reconciliation with KRA within three (3) months of adoption of this report.	The matter of salary scales was resolved. Reconciliation of tax is an ongoing exercise and most of the County Officers are presently tax-compliant and have been issued with certificates.
2041	2022/2023	2011 Lack of Assets and Ownership Documents	The Committee recommends that the Accounting Officer submits a status report within three (3) months of the adoption of this report.	A manual Comprehensive Assets Register has been opened for all assets. The procurement of an Assets Management System is ongoing On the issue of ownership of land documents, the Commission Committee on Security and Development held a meeting with the National Land Commission (NLC) whereby the

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				NLC indicated that it was no longer issuing title documents with respect to public land but was instead gazetting reservations of land for public use pursuant to section 15 of Land Act, 2012. The National Land Commission therefore undertook to gazette the reservations to the Parliamentary Service Commission for the subject properties. The NLC is in the process of gazetting Regulations for purposes of governing reservations of public land.
2041	2022/2023	2012 Non-compliance with Law on Income Tax	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report by the House.	The discrepancy in tax reporting was occasioned by the shared KRA tax pin by the four accounting units of the Parliamentary Service Commission making reconciliation of individual accounts difficult. The matter has since been resolved through application and allocation of distinct KRA pins to the accounting units therefore enabling tracing of tax source easier.

59. THE NATIONAL ASSEMBLY – VOTE 2042

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2042	2022/2023	2018 Pending Bills	The Committee recommends that the balance of Kshs. 30,631,929 be settled in full in the prevailing year	Resolved. All pending bills are fully paid
2042	2022/2023	2021 Unaccounted imprest	Ensure strict adherence to Public Finance Management (National Government) Regulations, 2015 which provides that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working day after returning to the duty station	Resolved. All outstanding imprests were fully recovered
2042	2022/2023	2022 Lack of Asset Register	The National Assembly did not maintain an asset register during the year 2022/2023 to keep track	i. Fixed Asset Management Policy developed

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VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
			of its assts contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015. Further the assets have no identification or tag number indicated on them contrary to the National Treasury Guidelines on asset and liability management	ii. Procurement of an asset tagging solution undertaken in FY 2024/2025 iii. Tagging of all Assets done

60. PARLIAMENTARY JOINT SERVICES – VOTE 2043

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2043	2022/2023	2026 Lack of Assets Register	The Committee recommends that the Accounting Officer submits a status report within three (3) months of adoption of this report	The Accounting Officer appointed an Asset and Liabilities Committee on 26 th January 2026 as a measure in the transition from IPSAS cash to accrual. The Committee is mandated to generate updated assets register by 31 st May 2026
2043	2022/2023	2027 Delayed completion of proposed Multi-Storey Office Block	The Committee recommends that Accounting Officer submits a status report three (3) months of adoption of this report	Bunge Tower is now complete and occupied
2043	2022/2023	2028 Delayed payments on construction of Centre for Parliamentary Studies and Training	The Committee recommends that the National Assembly and The National Treasury prioritize funding of the project to be completed within the contractual period	In the year 2025/2026 Kshs. 600m was allocated for the project
2043	2022/2023	2029 Lack of Value for money on maintenance of elevators	The Committee recommends that the Parliamentary Service Commission prioritizes replacement of the lifts	There are plans to budget for the investment in the year 2026/2027

61. PUBLIC SERVICE COMMISSION – VOTE 2071

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2071	2022/2023	2047: Non-Compliance with the One Third Basic Salary Rule	i. The Committee noted that the enforcement of a third basic salary rule was impractical. The Committee therefore recommended that the Commission review and submit to Parliament the amends to the relevant law within three months of the adoption of the report.	The Commission recommended and submitted for consideration by the National Assembly, under the cover of a letter Ref: PSC/ADM/26/VI (6) dated 21.05.2026, proposed amendments to the relevant statutory and policy provisions as follows:- All statutory deductions should be pegged on the basic salary rather than on gross salary. i. The said deductions should also be capped or graduated for some statutory deductions.
2071	2022/2023	2049: Incomplete supply, installation, implementation and Commissioning of an Integrated Management Information System (IMIS)	The Accounting Officer prioritizes the acquisition of a modern system capable of supporting all of the Commission's functions.	Financial and technical support has been sought from both the National Treasury and the State Department for the ICT and Digital Economy. The Commission seeks budgetary support for the Digitalization Project under the Kenya Digital Economy Acceleration Project (KDEAP) under the World Bank Moonshot Project.
2071	2022/2023	2051: Inadequate controls in the use of Motor Vehicles	The Accounting Officer institutes recovery measures from the driver found to have misused fuel within three (3) months of the adoption of the report	Initiated recovery and disciplinary process, issuing show-cause letters to fifteen (15) drivers. The concerned drivers have until June 5, 2026, to respond to the show cause letters explaining why recoveries/ disciplinary action should not be taken against them.
2071	2022/2023	2047: Non-Compliance with the One Third Basic Salary Rule	The Committee noted that the enforcement of a third basic salary rule was impractical. The Committee therefore recommended that the Commission review and submit to Parliament the amends to the relevant law within three months of the adoption of the report.	The Commission recommended and submitted for consideration by the National Assembly, under the cover of a letter Ref: PSC/ADM/26/VI (6) dated 21.05.2026, proposed amendments to the relevant statutory and policy provisions as follows:- All statutory deductions should be pegged on the basic salary rather than on gross salary. The said deductions should also be capped or graduated for some statutory deductions.

62. TEACHERS SERVICE COMMISSION – VOTE 2091

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2091	2022/2023	2061. Long Outstanding Payables	The Committee recommended that the Accounting Officer clears all the outstanding balances within six (6) months of the adoption of the report.	i) Returned Salaries The balance had been cleared by the time of audit of 2023/2024 financial year. ii) Returned EFT Payments The balance had been cleared by the time of audit of 2023/2024 financial year. iii) Sundry Creditors The balance had been cleared by the time of audit of 2023/2024 financial year. iv) Fine surcharges The balance has been cleared as at April, 2026 v) 10% Retention Money The Commission has initiated the process of releasing the funds to the contractors following expiry of the defect liability period for the Machakos and Kilifi County offices projects.
2091	2022/2023	2062. Unresolved Prior Year Matters Outstanding Matters as per 2021-2022 PAC report	The Committee recommended that the Accounting Officer submit a status report within three (3) months of the adoption of the report.	(i) Unconfirmed Property, Plant & Equipment This relates to Motor Vehicle Registration No. KAR 246L - Nissan Urvan with residual value of Kshs. 88,096 which was repossessed from auctioneers. The vehicle was subject to a court case and the case was concluded and Judgement delivered where the Commission was ordered to release the vehicle to the defendant. The Commission released the vehicle as per the court order sought approval from the National Treasury to write off the asset from the books of the Commission. The National Treasury provided an advisory on the regulations guiding write off of the loss and the Commission has since written off the asset as per the advisory. (ii) Non-Compliance with Public Finance Management Act, 2012 This relates to rent waiver

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				amounting to Kshs.621,622 granted to a Commission tenant Kilimanjaro Food Court during Covid – 19 period without authority from the national Treasury. Public Accounts Committee in its report of November 2023 recommended that the Accounting Officer enters into agreement with the tenant for settlement of the rent waived in instalments to be fully recovered within one (1) year of adoption of the report. Pursuant to the recommendations of PAC the Commission entered into an agreement with the tenant and the tenant was billed the waived amount of Kshs.621,622 with an arrangement to get the payment done within one year. The tenant has since settled the bill through payment together with the monthly rent payment. (iii) Irregular Issuance of Imprest This relates amount of Kshs.1,255,655 that was outstanding by eight officers who had more than one imprest contrary to the provisions of the Public Finance Management Act, 2012. This occurred due to back-to-back training on CBC. However, before issuance of the 2nd imprest the imprest holders had already accounted for the previous one but the surrender process had not been completed in IFMIS. The Commission had no issue of irregular issuance of imprest in 2021-2022 and 2022-2023 financial years as evidenced in the 2021-2022 and 2022-2023 audit reports which did not identify any incidents of employees holding more than one imprests.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
				(iv) Recovery of Salary Overpayments There were teachers with salary overpayment balance whose recovery period was beyond their retirement age. - The Commission recovers overpayment at the rate of 1/3 of the basic salary for teachers still on payroll. - For cases of the teachers who have retired, instructions have been issued to the National Treasury – Pension department to recover government liabilities.
2091	2022/2023	2063. Operations of Car Loan and Mortgage Fund 2063.1 Lack of Car Loan and Mortgage Fund Governing Regulations	The Committee recommended that the Accounting Officer submits the Regulations to Parliament within three (3) months of adoption of the report.	The Commission developed the Teachers Service Commission Staff Car Loan and Mortgage Fund Regulations 2024 submitted them to the National Assembly on 13th January 2025. The regulations were subsequently submitted to the National Treasury on 25th February 2026 in order for the Cabinet Secretary who is mandated to establish such a fund submit them to the Committee on Delegated Legislation of the National Assembly.
2091	2022/2023	2063.2 Failure to Prepare and Submit Separate Fund Financial Statements	The Committee recommended that the Accounting Officer submits the Regulations to Parliament within three (3) months of adoption of the report and subsequent financial statements submitted to the Auditor General.	The Commission developed the Teachers Service Commission Staff Car Loan and Mortgage Fund Regulations 2024 submitted them to the National Assembly on 13th January 2025. Subsequently, the regulations were submitted to the National Treasury on 25th February 2026 in order for the Cabinet Secretary who is mandated to establish such a fund to submit them to the Committee on Delegated Legislation of the National Assembly. Once approved, the regulations will operationalize preparation of separate financial statements for the fund.

IMPLEMENTATION STATUS ON PAC RECOMMENDATIONS 2022/2023

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2091	2022/2023	2066. Salary Overpayments	The Committee recommended that the Accounting Officer obtains full settlement from those overpaid within three (3) months of adoption of the report, failure to which those responsible for processing the overpayments be surcharged.	Overpayment recovery from the payroll is instituted at a 1/3 of the basic salary in compliance with Section 19 (3) of the Employment Act, 2007. For teachers who have left employment, the Commission has adopted recovery mechanisms which include: - i. Issuing demand letters and follow up with the teachers concerned to refund the overpayment. ii. Liaising with banks to return undue salaries that were channeled through them. ii. Liaising with Co-operative Societies to release any savings to defray the teachers' overpayment. v. Liaising with other employers where the former teachers are currently employed for such employers to recover the overpayment on behalf of the Commission. v. Liaising with the Ministry of Foreign Affairs and Kenyan Embassies where the teachers are in foreign Countries.
2091	2022/2023	2068. Budgetary Control and Performance	The Committee recommended that the Accounting Officer submits a status report within three (3) months of adoption of the report.	The project has since closed on 31 st December, 2024 having achieved the objectives. The final audit report of 2024/25 financial year did not contain any outstanding audit queries.
2091	2022/2023	2073. Budgetary Control and Performance	The Committee recommended that the Accounting Officer submits a status report within three (3) months of adoption of the report.	Project activities that had been budgeted for financial year 2022/2023 were rolled over to 2023/2024 financial year and have since been undertaken.

63. NATIONAL POLICE SERVICE COMMISSION

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2101	2022/2023	2079 Mandate of the National Police Service Commission	The Committee recommends that the Accounting Office submits a status report within three (3) months of the adoption of this report.	The matter of the Mandate of the National Police Service Commission is awaiting a determination by the Appeals Court.

64. THE COMMISSION ON ADMINISTRATIVE JUSTICE – VOTE 2131

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2131	2022/2023	2091 Unsupported expenditure on goods and services - Domestic Travels and subsistence, foreign travels, lunch expenses	The Committee noted that the Accounting Officer failed to timely provide supporting accounting documentation. The Committee reprimanded the Accounting Officer.	The Management has put in place the necessary controls and ensured that relevant supporting documentation is availed on time, to support the Auditor General as and when requested.
2131	2022/2023	2093 (2-4) Irregular Procurement of Routine Maintenance, Vehicle Servicing, Hospitality, Furniture, and Equipment	The Committee observed that the Accounting Officer failed to provide proper accounting documentation. The Committee reprimanded the Accounting Officer.	The management has ensured that the procurement plan includes low value procurement method. This has been provided for in the subsequent procurement plans.
2131	2022/2023	2093.5 Non-Compliance with Preference and Reservation Requirements	The Committee found the explanation provided by the Accounting Officer unsatisfactory, noting that the listed items were not specialized in nature. The Committee reprimanded the Accounting Officer.	The Management has now complied with the requirement, and the Procurement Plan for the 2025/2026 financial year has reserved 30% tenders for the special groups under Access to Government Procurement Opportunities (AGPO).
2131	2022/2023	2094 Lack of a Transport Policy	The Committee recommended that the Commission should ratify and operationalize the Transport Policy within three months.	A Draft Transport Policy has been developed and is ready for approval by the Commission. A copy of the Draft Policy is attached for ease of reference.
2131	2022/2023	2095 Lack of Risk Management and Disaster Management Policies	The Committee marked the matter as resolved.	A Draft Disaster Management Policy has been developed and is ready for approval by the Commission. A copy of the Draft Policy is attached for ease of reference.

65. THE NATIONAL GENDER AND EQUALITY COMMISSION – VOTE 2141

VOTE	FINANCIAL YEAR	PARAGRAPH NO. AND TITLE	RECOMMENDATIONS BY PAC	ACTION TAKEN
2131	2022/2023	2103 Failure to implement Integrated Personnel Payroll Database (IPPD) System	the Accounting Officer to ensure that the Commission implements the IPPD system within three (3) months of the adoptions of this report	The Commission with the assistance of the SRC has managed to harmonize the Salary Structure of its Staff. This will enable the Commission to onboard to IPPD.

