

**REPUBLIC OF KENYA**  
**MACHAKOS COUNTY ASSEMBLY**

**OFFICIAL REPORT**

**Tuesday, 5<sup>th</sup> June, 2018**

The House met at 2.44 p.m.

*[The Deputy Speaker (Hon. Museku) in the Chair]*

**PRAYERS**

**Hon. Deputy Speaker:** Mr. Clerk, proceed.

**Hon. Ndawa:** The House does not have quorum, Mr. Speaker, Sir.

**Hon. Deputy Speaker:** Thank you for pointing at that note. Can you please do a count and ring the bell if we do not have quorum.

**Hon. Mulatya:** We have the quorum right now, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you. If we have the quorum, you may proceed, Mr. Clerk.

**Hon. Mule:** Thank you, Mr. Speaker. I thought the Clerk Assistant should advise you if we have quorum or not; not on a Hon. Member. Thank you.

**Hon. Deputy Speaker:** You heard me; I directed the Clerk Assistant to confirm the same and then we proceed. Confirm please. We now have quorum we can proceed? Proceed, Mr. clerk.

**PAPER LAID**

REPORT OF AUDITOR GENERAL ON THE FINANCIAL STATEMENT OF MACHAKOS WATER  
AND SEWERAGE COMPANY FOR THE YEAR ENDED JUNE, 2016

**Hon. Deputy Speaker:** Hon. Members, under this Order, we have one Order, one Paper to be laid by the Hon. Joseph Musau.

**Hon. Wambua:** Thank you, Mr. Speaker, Sir. I beg to lay the following Paper on the Table of the House today, Tuesday, 5th June, 2018; the Report of Auditor General on the

Financial Statement of Machakos Water and Sewerage Company for the year ended June, 2016.  
Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Member. Mr. Clerk, proceed.

### NOTICE OF MOTION

#### REPORT OF AUDITOR GENERAL ON THE FINANCIAL STATEMENT OF MACHAKOS WATER AND SEWERAGE COMPANY FOR THE YEAR ENDED JUNE, 2016

**Hon. Deputy Speaker:** Hon. Members, under this Order we have one notice of Motion to be moved by the Hon. Joseph Musau, Chairperson, Public Accounts and Investments Committee.

**Hon. Wambua:** Thank you, Mr. Speaker, once again.

Mr. Speaker, that aware that Article 229(7) of Constitution states that an audit reports shall be submitted to Parliament or the relevant County Assembly;

Further aware that pursuant to Article 229 of the Constitution, within three months after receiving an audit report, the Parliament or the County Assembly shall debate and consider the report and take the appropriate action;

Cognizant that, the Committee on Public Accounts and Investment Committee, is established pursuant to Standing Order 185 and mandated to examine reports, accounts and workings of the County Public Investments;

Remembering that on 19th March, 2018, the Committee undertook interrogation exercise of the Audit Report on Financial Statements of Machakos Water and Sewerage Company for the year ended June, 2016.

Mr. Speaker, I wish to give notice of Motion that, this Hon. House discusses and approves the report of Auditor General on the Financial Statement of Machakos Water and Sewerage Company for the year ended June, 2016.

Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Musau. Mr. Clerk, proceed.

### STATEMENT

#### EMPLOYMENT OF SENIOR WARD ADMINISTRATORS AND VILLAGE ADMINISTRATORS

**Hon. Deputy Speaker:** Hon. Members, under this Order we have a Statement by the Hon. Steve Mwanthi.

**Hon. Mwanthi:** Thank you, Mr. Speaker. Mr. Speaker, pursuant to Standing Order 41 (3), I wish to seek the following statements;

1. What the Machakos County Public Service Board is doing regarding the advertisement of Senior Ward Administrators and Village Administrators positions.
2. What the Machakos County Public Service Board is doing concerning the employees, those are cleaners whose contracts ended on 28th May, 2018.

Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Member. Hon. Members, that Statement is a Statement which is seeking clarifications on several issues from what I have read on it and these are issues that are weighty because they are touching on issues of employees and employment of county ward administrators and village administrators and also because we didn't have extension of contracts upto 28th May (??) I will allow two Members on each side to comment on this before we proceed.

Any Member who would wish to comment on the Statement of status of employees? If none, then the statement is issued. We hope that we will be able to get a feedback on the same for the concerned CEC or CO of labor department in terms of the status as it has been requested by that Hon. Member. Mr. Clerk, you may proceed.

### MOTIONS

#### REPORT OF AUDITOR GENERAL ON THE FINANCIAL STATEMENT OF MACHAKOS WATER AND SEWERAGE COMPANY FOR THE YEAR ENDED JUNE, 2016

**Hon. Deputy Speaker:** Hon. Members, under this Order, we have a Motion by the Hon. Joseph Musau, Chairperson Public Accounts and Investments Committee.

**Hon. Wambua:** Thank you, Mr. Speaker.

Mr. Speaker, that aware that Article 229(7) of the Constitution states that an audit report shall be submitted to Parliament or the relevant County Assembly;

Further aware that pursuant to Article 229(8) of the Constitution, within three months after receiving an audit report, Parliament or the County Assembly shall debate and consider the report and take appropriate action;

Cognizant that the Committee on Public Accounts and Investment Committee is established pursuant to Standing Order 185 as mandated to examine reports, accounts and workings of the County Public Investments;

Remembering that on 19th March, 2018, the Committee undertook interrogation exercise of the Audit Report on Financial Statements of Machakos Water and Sewerage Company for the year ended June 2016;

Mr. Speaker, I wish to move the Motion that, this Hon. House discusses and approves the report of Auditor General on the Financial Statement of Machakos Water and Sewerage Company for the year ended June, 2016.

I wish to request Hon. Johana Munyao to support this Motion. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Hon. Johana.

**Hon. Munyao:** Thank you, Mr. Speaker. I stand to second the Motion. Thank you.

**Hon. Deputy Speaker:** Hon. Musau.

### Introduction

Mr. Speaker, on 22nd January, 2018, the report of the Auditor General on the Financial Statements of Machakos Water and Sewerage Company for the year ended 30th June, 2016 was received in the office of the Clerk pursuant to Article 229(7) of the Constitution that states that Audit Reports shall be submitted to Parliament or the relevant County Assembly.

The report was committed to Public Accounts and Investments committee pursuant to Standing Order 185(2)(b) and (c) that states that ‘the Public Accounts and Investments Committee shall be responsible for examination of reports, accounts and workings of the County Public Investments and whether the affairs of the public investments are being managed in accordance with sound financial or business principles and prudent commercial practices.’

### **Committee Mandate**

Mr. Speaker, the Public Accounts and Investments Committee is established pursuant to Standing order 185(1) and (2), that states that;

There shall be a select committee to be designated the County Public Accounts and Investment Committee which shall be responsible for:-

- a. The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit;
- b. The examination of the reports, accounts and workings of the County Public Investments;
- c. The examination, in the context of the autonomy and efficiency of the County Public Investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

### **Committee Membership**

Mr. Speaker, the Public Accounts and Investment Committee comprises of the following Hon. Members;

1. Hon. Joseph Musau – Chairperson
2. Hon. Winfred Mutua – V/Chairperson
3. Hon. Agatha Mutunga
4. Hon. Alice Nzioka
5. Hon. Johana Munyao
6. Hon. Josephat Kasyoki
7. Hon. Peter Mutiso

### **Some Legal Provisions on Audit Reports**

Mr. Speaker, Article 229(5) of the Constitution provides that ‘the Auditor-General may audit and report on the accounts of any entity that is funded from public funds.’ Article 229(8) of the Constitution states that ‘within three months after receiving an audit report, the parliament or the County Assembly shall debate and consider the report and take appropriate action.’

Article 201(d) and (e) of the Constitution provides that the principles of public finance includes prudent and responsible use of public money and responsible financial management and clear fiscal reporting.

Article 226(2) of the Constitution states that the accounting officer of a county public entity is accountable to the County Assembly for its financial management. Article 232(1)(a), (e) and (f) of the Constitution provides that values and principles of public service includes high standards of professional ethics, accountability for administrative acts and transparency and provision to the public of timely, accurate information.

Section 47 of the Public Audit Act 34 of 2015 states that 'the financial statements required under the Constitution, the Public Finance Management Act, 2012 (18 of 2012) and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate and the financial statements shall be in the form and content as prescribed by the Public Sector Accounting Standards Board.

Section 62(1)(b) and (c) of the Act provides that 'a person shall not without justification, fail to provide information required under this Act or without justification, fail to provide information within reasonable time that is required under this Act.'

Section 31 of Public Audit Act 34 of 2015 states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a State organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

### **Committee Sitting and Evidence Taking**

Mr. Speaker, on 19<sup>th</sup> March, 2018 the committee held a meeting with the Accounting Officer of Machakos Water and Sewerage company who had been invited to respond on various queries raised in the Audit report pursuant to Article 226(2) of the Constitution that provides that the Accounting Officer of a County public entity is accountable to the County Assembly for its financial management.

The queries raised in the audit report relate to the following areas, Mr. Speaker;

- i. Inaccuracies in the Financial Statements.
- ii. Property, Plant and Equipment.
- iii. Bank and Cash Balances.
- iv. Trade and Other Receivables.
- v. Bank Overdraft.
- vi. Unaccounted For Water.
- vii. Late Submission of Financial Statements.

## **THE FINANCIAL STATEMENTS**

### **Inaccuracies in the Financial Statements**

#### **Query**

Mr. Speaker,

- i. The statement of cash flows reflects bank and cash equivalents balance of Ksh. 17,574,139 as at 30 June, 2016 while the statement of financial position as at the same date reflects a balance of Ksh. 10,488,779, resulting in unexplained difference of Ksh. 7,085,360. The management responded that the figure of Ksh. 10,488,779 is a net figure of Bank balance comprising of cash balances of Ksh. 10,819,344 and Bank overdraft of (330,565) (*See Appendix RAG No. 1*)  
The committee was satisfied that there is a harmony between cash balance of Ksh. 10,819,344 and overdraft of Ksh. 330,565 since the two sum to a net figure of Ksh. 10,488,779. The Committee also confirmed that an amended cash flow statement containing the unexplained difference of Ksh. 7,085,360 raised in the query was prepared and forwarded for verification and will be factored in the audit report of the current fiscal year using the prior year adjustment principal.

- ii. Note 13 to the financial statements reflects cash and bank balance of Ksh. 10,819,344 which differs with the cast figure of Ksh. 10,815,344. The resulting difference of Ksh. 4,000 has not been explained.
- The Accounting officer replied that the casting difference was due to typing error whereby the Financial statement captured Ksh. 240,722 instead of Ksh. 244,722 on Family Bank Account 073000014638 (*See Appendix 1 (b)*). The corrected statement was prepared and forwarded for verification.
- The committee observed that the two queries raised above were well addressed by the accounting officer but the documentary evidences were prepared later after the audit exercise then forwarded for verification. The committee was assured that in the next audit report, Ksh. 7,085,300 which was not factored in the cash flow statement will be a critical detail to verify if it will have been captured as balance as per the guidelines of prior year adjustment principal.

### **Property, Plant and Equipment**

#### **Query**

Mr. Speaker, the statement of financial position reflects property, plant and equipment balance of Ksh. 21,425,567 as at 30th June, 2016. Included in this balance is work-in-progress balance of Ksh. 18,363,512 for which no supporting documents have been provided for audit verification. Consequently, the validity of property, plant and equipment balance of Ksh. 18,262,392 as at 30th June, 2016 cannot be confirmed.

On this query, the Accounting Officer responded that the certified financial statement reflects a balance of Ksh. 18,262,392. This differs with the amount reported in the Audit report of the financial year ending 30<sup>th</sup> June, 2016 of 18,363,512 by Ksh. 101,120. The correct figure is Ksh. 18,262,392 and documents were availed for verification. (*See appendix 2 (a) and (b)*).

The Accounting officer explained that the Ksh. 18,262,392 is sum of Ksh. 4,743,894 and Ksh. 13,518,498 received from Water Services Trust Fund- Upscaling Basic Sanitation for Urban Poor (WSTF-UBSUP) and County Government of Machakos projects respectively. The Water Services Trust Fund- Upscaling Basic Sanitation for Urban Poor is a program whereby the poor people are encouraged to construct toilets and treatment plants and be reimbursed from the fund. For a toilet that has been rehabilitated, the rate is Ksh. 15,000 per door and for newly constructed toilet is Ksh. 20,000 per door.

The committee confirmed that the company availed supportive documents during the audit exercise (*See the signed certificates of work in progress that is RAG No. 2 (a) and (b)*). Further, the two certificates of work in progress, the first being of work worth Ksh. 13,518,498 and the second being of Ksh. 4,743,894 all sum to Ksh. 18,262,392 which was also stated by the Accounting officer as the correct figure. The committee therefore was in agreement with the Accounting officer that the work in progress was valued Ksh. 18,262,392.

The figure of Ksh. 18,363,512 reported by the Auditor was inaccurate since the supportive documents in RAG No. 2 (a) and RAG No. 2 (b) which were presented by the accounting officer to the Auditor both confirm a sum of Ksh. 18,262,392 (*See appendix 2 (a) and (b)*).

Further, the same office of the Auditor General checked and signed the two documents on 23<sup>rd</sup> May 2017 confirming work in progress totaling to Ksh. 18,262,392. In view of the above, the committee was satisfied with the response of the accounting officer.

## **Bank and Cash Balances**

### **Query**

Mr. Speaker, the statement of financial position reflects cash and bank balance of Ksh. 10,819,344 as disclosed in Note 13(a) to the financial statements, comprising cash at hand balance of Ksh. 17,666 and bank balances of Ksh. 10,797,678 in ten bank accounts. However, cash books and bank reconciliation statements in respect of the ten bank accounts have not been made available for audit review. In the circumstances, the accuracy of cash and bank balance of Ksh. 10,819,344 as at 30 June. 2016 cannot be confirmed.

The Accounting Officer responded that as at the time of audit, the Municipal Council of Machakos Water and Sewerage Company Limited was maintaining an electronic form of Cashbook in Excel Sheet format. The office kept manual cash books of the old format. However, with the advice of the Auditors, the office has adopted the new format of preparing cash books.

The committee confirmed that the Auditors did the audit in May, 2017 and signed the reconciliations in the same month of May, 2017 (*See Appendix 3 with signed reconciliation statements and manual cash book*). Again the cash book was availed although it was commented that it was not of the right format (*See the signed manual cash book in Appendix RAG 3*).

Further, the committee noted that for the purpose of data security, electronic cash book alone is not a safe way of keeping data since it is subject to manipulation. On the 10 bank accounts, the Committee observed that the company was operating 10 bank accounts with three being the main accounts which are; Collection account, deposits accounts and expenditure account.

The rest were either collection accounts to ease collection from customers or accounts for projects. Projects accounts were said to cease from operating the moment the project was completed. However, the committee noted that the many collection accounts may not be necessary because of bank charges.

## **Trade and Other Receivables**

### **Query**

Mr. Speaker, as disclosed under Note 11(a) to the financial statements, the gross trade and other receivables balance of Ksh. 85,581,226 as at 30 June 2016 includes inactive trade receivables accounts totaling Ksh. 43,466,249 mostly inherited from the defunct Municipal Council of Machakos at the inception of the Company.

As reported in 2014/2015, these debts have been outstanding for a considerable long period of time. Although a provision for bad and doubtful debts of Ksh. 15,213,187 has been made in the financial statements, it appears inadequate. Consequently, the full recover ability of trade and other receivables balance of Ksh. 70,468,039 as at 30 June, 2016 cannot be confirmed.

The response given by the Accounting Officer was that, It is the policy of the water Company to make a provision of 35 per cent of inactive Trade Receivables through the advice of the Board. During the year under audit, the board saw it fit to make a provision of Ksh. 15,213,187. However, with the new advise from the Office of the Auditor General, the management is considering doing a new proposal on doubtful receivables to the Board.

Further, mechanisms have been put in place to identify and recover some of the inactive debts that are in place. Such include establishment of debt recovery unit, placing of demand letters of identified debtors and part-payment agreements with customers.

The committee observed that various Departments of Machakos County as at March 2018 had an outstanding water bill totalling to Ksh. 11,574,241 and this is likely going to cripple the

company. On 27<sup>th</sup> November, 2017, the Accounting officer of the company wrote through the Chief Officer, Department of Water and Irrigation to the following offices to remind them to clear their water bills as stated below within fourteen days (14) (*See the Appendix titled submission of debtors to Public Accounts Committee*)

I.	Machakos County Assembly.....	Ksh. 903,440
II.	Office of the Governor.....	Ksh. 3,357,370
III.	District Works Office.....	Ksh. 61,250
IV.	Department of Finance.....	Ksh. 368,973
V.	Department of Tourism.....	Ksh. 6,089,845
VI.	Department of Decentralized Units.....	Ksh. 439,319
VII.	Department of Transport.....	Ksh. 188,967
VIII.	Department of Agriculture.....	Ksh. 54,320
IX.	Department of Education.....	Ksh. 110,757
	<b>TOTAL.....</b>	<b>Ksh. 11,574,241</b>

It was also reported that several other institutions and individuals owed the company a substantial amount of money totaling Ksh. 67,775,361. In total water bill outstanding to Machakos Water and Sewerage company as at 14<sup>th</sup> March 2018 was Ksh. 79,349,602 (*See the attachment of outstanding debts and letters to the Chief Officers*).

### **Bank Overdraft Query**

Mr. Speaker, the statement of financial position reflects bank overdraft of Ksh. 330,565 as at 30<sup>th</sup> June, 2016. However, the cash book reflects Ksh. 1,390,119 resulting in un-reconciled difference of Ksh. 1,720,684. Consequently, the accuracy of the bank overdraft balance of Ksh. 330,565 as at 30 June 2016 cannot be confirmed.

The Accounting Officer responded that the amount of Ksh. 330,565 is the adjusted cashbook balance. However, as reported in the audit report of 2015/2016, the cashbook balance of Ksh. 1,390,119 was adjusted cashbook balance. Some transactions were passed in the cash book and brought down the cashbook balance to the amount reported in the final audited cashbook extract.

Further, the amount reported as overdraft was the cashbook balances since some of the cheques had been posted in the cashbook but remained not presented by close of the financial year. The cleared balance as per the bank certificate was Ksh. 119,553.88 which was a credit balance as at 30<sup>th</sup> June, 2016.

In the meeting, the Accounting Officer provided a cooperative bank certificate confirming Ksh. 119,553.88 as said in the response. A bank reconciliation statement of June, 2016 showing un-presented cheques totaling Ksh. 425,116 and cash book balance of.....there is a typing error there but I believe it is Ksh. 1,390,119 all signed by the Auditor on 23<sup>rd</sup> May, 2017 were all presented.

In the view of the committee, the query on the overdraft of Ksh. 330,565 was due to the fact that the account of the company did not have sufficient funds to clear the un-presented cheques worth Ksh. 425,116 hence overdrawing leading to the stated overdraft. (*See appendix RAG 5*). Hence the committee was satisfied with the response.



## Unaccounted For Water Query

Mr. Speaker, during the year under review, the Company produced 1,647,799 cubic meters (m<sup>3</sup>) of water, out of which 890,126 m<sup>3</sup> or about 54 per cent of the total volume produced was billed to customers. The balance of 757,673 m<sup>3</sup> or approximately 46 per cent of the total volume, which is above the 25 per cent allowed by the Water Service Regulatory Board represented Unaccounted For Water (UFW). The UFW may have resulted in loss of sales estimated at Ksh. 31,115,092. The significant level of unaccounted for water (UFW) impacted negatively on the Company's profitability and its long-term sustainability.

The response given was that during the year under review, non-revenue water (NRW) was 46 per cent down from 53 per cent in the previous period. Strategies have been put in place towards sustaining the positive trend and reduction of NRW to the allowable 25 per cent by the Water Services Regulatory Board.

However, it remains an uphill task for the company since dilapidated system, unknown distribution system, pipe vandalism, nature of soils and materials of the existing pipes are challenging this move. To counter this problem the company has;

- i) Established Non Revenue Water unit (NRW) responsible for planning, identifying, implementing, monitoring and controlling possible sources of both physical and commercial losses. This has been made possible through partnership with JICA and Kenya Water Institute (KEWI), benchmarking with best performers in the sector, line patrols, creating awareness and sensitization.
- ii) Isolation of zones through DMA (District Monitoring Area) system that allows for narrow approach to management of NRW and ease comparison of system input and output has been embraced, through use of master meters.
- iii) The company expects to overhaul the dilapidated infrastructure, both raising mains and distribution systems, through funded project by African Development Bank (ADB) using HDPE (High Density Polyethylene) pipes which can withstand high pressures, not affected by the existing soil conditions, and are less prone to vandalism. Other sources of funds for investment are being pursued from Water Services Trust Fund, County Government of Machakos and Public-Private Partnerships.
- iv) Geo-referencing of customer connection and systems for monitoring and control.
- v) Replacement of dormant and/or faulty meter to ensure that all consumer meters are performing to the expected standards, block mapping of water accounts for ease of identification and enhance meter reading efficiency.

Based on the findings of the committee, the Machakos Water and Sewerage Company system was installed way back in 1957. Because of infrastructural development resulting from expansion of the town, it is likely to be a challenge to trace some of the routes of the pipe system.

In this way, undetected pipe breakages resulting either from construction activities or chemical reactions in the soil and illegal connections are expected. The committee agreed with the Accounting officer that these factors are key contributors of Unaccounted For Water.

The committee also noted that the company has improved in reducing the amount of Unaccounted For Water from 53 per cent to 46 per cent implying that if the mechanisms of

counteracting the loss mentioned by the accounting officer in the response above are applied sustainability of the company will be a possibility.

### **Late Submission of Financial Statements**

#### **Query**

Mr. Speaker, Section 47 of the Public Audit Act, 2015 requires every state corporation to prepare and submit its financial statements to the Auditor General within three months after the end of the financial year to which the accounts relate. The company, however, submitted its financial statements for the year ended 30th June, 2016 the Auditor-General on 24th January, 2017, almost four months after the set deadline of 30th September, 2016. The company was therefore in breach of the law.

The Accounting Officer responded that late submission of the financial statements was occasioned by failure of the software system which caused delay in pooling some important data relevant for the preparation of the financial statements.

The committee was not satisfied with the above response owing to the fact that the company for many years has been submitting reports for audit and deadline of submission of audit report is a matter well known by the company. Again, it is common sense to have a backup for the purpose of data security.

### **Summary of Key Observations**

Mr. Speaker, based on the queries and corresponding responses, the committee made the following observations;

1. All the supportive documents except those applying to query No. 1 and certificates of work in progress, certificates of bank balances and manual cash books were availed and signed by the auditors during the audit exercise done in May, 2017.
2. In query 1 (i) on inaccuracies in financial statements, Ksh. 7,085,300 was not factored in the Company's Financial statements and so it is expected that that money will form a balance in the statements of the company in the next audit report as reported by the Accounting Officer.
3. The unexplained difference of Ksh. 4,000 raised in query 1 (ii) reported by the Accounting Officer to have resulted as typing error was amended and forwarded to the Auditor for verification. The committee expects to find the amended statement factored in the next audit report.
4. The management of the company availed documents in support of work in progress worth Ksh. 18,262,392 to the auditors in May 2017 as raised in query No.2 on property, plant and equipment. This contradicts the report of the Auditor that the company did not avail the supportive documents of work in progress. Again, the committee was in doubt how the figure of Ksh. 18,363,512 reported by the Auditor was arrived at since the documents signed by the same auditors reflect Ksh. 18,262,392 (*See Appendix 2 (a) and 2 (b)*).

Further the committee on 26<sup>th</sup> March, 2018 conducted a field visit in Yimitheu in Machakos Central Ward and Kathemboni in Kiima/Kimwe Ward where the projects of sewer treatment and toilets respectively that were funded by Water Services Trust Fund are located. The committee confirmed the existence of those projects and found they were in very good condition.

5. Machakos Water and Sewerage Company as at 14<sup>th</sup> March, 2018 had not received from its debtors Ksh. 79,349,602 comprising of Ksh. 11,574,241 being water bill for County Departments of Machakos and 67,775,361 for institutions and individuals. The various Departments of the County Government have remained adamant to clear their water bills despite the many letters forwarded to them through the CEC for water and sanitation.
6. The overdraft of Ksh. 330,565 raised in query 5 was due to the fact that the account of the company did not have sufficient funds to clear the unpresented cheques worth Ksh. 425,116 leading to overdrawing from the account.
7. The loss of Ksh. 31,115,092 as Unaccounted For Water resulted from breakages of dilapidated pipe system which was installed in 1957, illegal connections and unknown connections caused by infrastructural development.
8. The company did not submit its Audit report three months after the end of a fiscal year as provided in Section 47. of the Public Audit Act 34 of 2015. Hence this was a breach of the law.

### **Recommendations**

Mr. Speaker, based on the above key observations the committee recommends the following;

1. The amount Ksh. 7,085,360 raised in query No. 1(i) on inaccuracies of financial statements and which was not factored in the cash flow statement should be included in the next audit report as an opening balance as per the guidelines of prior year adjustment principal.
2. The amount Ksh. 4,000 which was reported by the accounting officer as a typing error of capturing Ksh. 240,722 instead of Ksh. 244,722 in the financial statement should be addressed as a correction in the next audit report.
3. On query 3 on Bank and Cash Balances the company in the next audit report should present all cash books in the right format/standard format as stated in Section 47 of the Public Audit Act No. 34 of 2015 that states that...the financial statements shall be in the form and content as prescribed by the Public Sector Accounting Standards Board.  
Further, the company should keep both the electronic and manual cash book so that the manual acts as a backup since electronic can easily be manipulated. Article 201(e) of the Constitution provides clear fiscal reporting as one of the principles of public finance.
4. In every year's budget, the various Departments of Machakos County are allocated funds under water and sewerage vote to cater for water bills. In view of this, the County Departments that have not cleared their water bill of Machakos Water Company should do so within a period of 90 days from to date.
5. The Ksh.79,349,602 debt of water bill if cleared can propel this company and also the County to great heights in terms of revenue generation and employment. The Machakos Water and Sewerage Company therefore should engage debt collectors to help recover the large water bill from institutions and individuals in addition to seeking legal intervention.
6. The company should develop a program of rehabilitating the old dilapidated system in addition to sharpening its monitoring system. This will arrest water loses resulting

- from pipe breakages and illegal connections. The end result will be a reduction in the Unaccounted For Water.
7. On Late Submission of Financial Statements (Query No. 7), the Committee confirmed that the company contravened Section 13(1) of the Public Audit Act, 2003 on submission deadline of audit reports and recommended that any future reports intended for submission to the office of Auditor General should be within the time limit stipulated failure to which provisions of Section 47(1) of Public Audit Act, 2015 on Audit offences should be invoked.
  8. Pursuant to Section 31 of Public Audit Act 34 of 2015 the Machakos Water and Sewerage Company should within three months submit a report to this Assembly on how it has addressed the recommendations and findings contained in this report.

### **Conclusion**

Mr. Speaker, Machakos Water and Sewerage Company is a prominent water service provider in this region and as detected from its financial statements, it is an entity that can propel the county to greater heights in terms of revenue collection and provision of employment. This can only be achieved if the Departments of County Government of Machakos support the company by paying their debts to avoid setting bad precedence of defaulting to other institutions and individuals in addition to discouraging cartels of illegal connections.

In order for the County Government of Machakos to realize one of its goals of providing employment and promoting the spirit of devolution there is need for the County Government to intervene to rescue some of its entities that are collapsing due to managerial or financial constraints.

It is therefore my privilege and pleasure on behalf of Public Accounts and Investments Committee to table before this Hon. House the report on Financial Statements of Machakos Water and Sewerage Company for the Year ended June 2016 for discussion and adoption. Thank you, Mr. Speaker.

This report was read and adopted by the following committee members;

1. Hon. Joseph Musau.
2. Hon. Winfred Mutua.
3. Hon. Agatha Mutunga.
4. Hon. Alice Nzioka.
5. Hon. Johana Munyao.
6. Hon. Josphat Kasyoki.
7. Hon. Peter Mutiso.

*(Applause)*

**Hon. Deputy Speaker:** Thank you, Hon. Musau for that report.

*(Question proposed)*

Members, you may contribute to the motion. Hon. Ndawa.

**Hon. Ndawa:** Thank you, Mr. Speaker. I want to thank the Hon. Member who has come up with a very elaborate report but I would make one request Mr. Speaker; since this report

concern issue of monies and we have just been given this report as we entered the plenary, we request if we would set time to discuss so that we can have time to go through when we start debating we just go through. So, I am requesting for it to be allocated another time. Thank you, Sir.

**Hon. Deputy Speaker:** Hon. Members does Hon. Ndawa have a seconder in that issue or should we go ahead. Hon. Jeremiah.

**Hon. Munguti:** Thank you, Mr. Speaker. I think because the committee has done its work, it is now the mandate of this House that we discuss and adopt this report immediately it has come to the House. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Hon. Fred.

**Hon. Muthoka:** Mr. Speaker, we cannot postpone issues, we should finish with this report adopt it and do away with it.

**Hon. Deputy Speaker:** Hon. Members, let me give a direction on this; this report is a technical report and individually you may not be able to review much; it is important to note that the report was prepared by the committee after interrogating the auditors and company officials to give answers that have been given here.

From where I sit, I see very little value addition which is going to be done by individual Members on a technical report which has been submitted by a committee and I would request we discuss this report and adopt it because as an individual, the way I take it, there is very little you are going to look and adjust because you will need to have the auditor with you and officers from the company for you to be able to get clarification on the issues that have been raised here. My suggestion would be we go ahead and finish this report and debate on it. Thank you. Hon. Jeremiah.

**Hon. Munguti:** Thank you, Mr. Speaker. I think I will start by applauding the committee which has come up with this report; it is quite elaborate and it is well articulated. What we have to do as a House is to see to it that everything has been effected so that we can move ahead. First and foremost, I would like to say that the only animal which is killing Machakos County is the water department because whenever you go around, you find that our people are suffering from water shortages especially domestic use whereby you go to the residential areas within Machakos Town and you find everyday mostly in a week you get water once; the reason being maybe the debts which are owed to the water company.

When you look at page 10 of the report you will see the appendix titled 'Submission of debts and Public Accounts Committee' we have (i); I was wondering how come Machakos County Assembly is owes Ksh. 903,440 by the water company whereas I understand Machakos Assembly has got its own water from the borehole within our Assembly.

Also when you look at the department of tourism, you find that Ksh. 6, 089,845 you can never know why these escalating bills are in the tourism department yet in the Assembly we allocate money for each department and I want to believe that each department the monies which are given there are catering all the dues which belong to that department.

Therefore, it is good for this House to look at it and see where this kind of bills are coming from so that we can correct it and make sure all things are well taken.

Also, Mr. Speaker, page 11, the amount Ksh. 330,565 as it has been adjusted by the cash book balance it shows there is some integrity issues whereby some monies have been swindled and instead being put under that avenue of cash book balance because I don't understand the reason why there should be cash book balance yet when you look at the audit report, the cash book balance was Ksh. 1,390,119 which was also under the same cash book. Also page 13, after (iv) 'based on the findings of the committee of the Machakos County Water Sewerage Company which was installed back in 1957, you find that these are illegal connections which have made our company also suffer in a big loss.

For instance, when you go to area like New Muthini, you find that majority of the plots have meters which do not rhyme with the name of the owner of the plot. For instance, you find that if someone is by the name Simon Mutuku you find the meter when you get the water bills the meter is reading Muthembwa and those are two different people. So, it means there are illegal connections in the plots thus making the company lose a lot of water.

Also when you go to page 17, in conclusion, I would like to say that in order to avoid these illegal connections, it was my prayer that through the Assembly that we actually introduce or we innovate a system of metering all the County meters either by private people or through the County institutions so that we get some meters which look like the Kenya Power tokens so that you can consume the water for the money that you have.

This will avoid these kinds of shortfalls we have in this company. Otherwise I beg to support this report. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Jeremiah. Hon. Fred?

**Hon. Muthoka:** Thank you again Mr. Speaker. I will be very brief; I am checking on this unaccounted for water on page 11. If we are producing 1.6 million cubic meters and again we are losing around a half of it 750 cubic meters. You cannot imagine, that is why you are seeing *Mikokoteni* (hand carts) still in Machakos town. I think this is an issue we should address because this is where corruption lies because I understand the answers which they gave, they said last year it was 53 percent but this year it is 46 percent. 46 percent is still too high we have to check why we are losing a half of the water we are producing.

Is it because of bad piping so that we can improve the piping or these people who read the meters who underestimate the meters or it is through corruption or what?

This water we are losing is too much; if we can improve it until we lose like 10 percent, we will reduce the *mikokoteni* in town and the whole Machakos town and the environs, Kiima Kimwe, going to Mua, Makutano they can get this water. So, it is a good report clear we support it. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Fred. I see no more contributions on this and therefore I will call upon the mover of the motion to respond, please?

**Hon. Wambua:** Thank you, Mr. Speaker. First and foremost, I will wish first to thank you for sparing the committee some efforts for pending businesses by directing that the matter be deliberated now. Mr. Speaker, you see doing a report, recommending and implementing the

same are different things because for instance, Mr. Speaker, if Members can see the last page on the debtors even we have Machakos Water owing Machakos Water Ksh. 200,000.

That is number 22, the debtor number 22 Machakos Water owing Machakos Water Ksh. 200,000 that means they have even themselves given a very good report on their debtors and they are part of those debtors and they cannot pay themselves.

Again, Mr. Speaker, you can see a mega company like Kenya Power, the last part which has announced so much profit it has made over the years yet it cannot pay Machakos Water Ksh. 71,000. I am grateful, members; I have seen you have gone through the report, we were together in the report as I read it, you have supported it thank you, let us hope it will be implemented effectively. Thank you, Mr. Speaker.

*(Applause)*

**Hon. Deputy Speaker:** Thank you, Hon. Musau. Members, I now put the question.

*(Question put and agreed to)*

*(Applause)*

Hon. Members, I would like to comment and give just two issues on that report. I have looked at several water companies and I have seen they have perennially making quite substantial losses and the two key things which are affecting these one is high losses and two is a poor debt collection management.

I think when we are looking at these reports and addressing them, if the water companies can concentrate on reduction of the losses, the allowable loss for your information is 25 percent. So, from 25 percent to 46 percent is almost double the allowable loss; if they can be able to control that loss to within the allowable losses and also enhance debt collection, I think we would be having profitable water companies in our county which would be able to provide the required services, much needed services of water to our people and I will recommend and request the committee---

**Hon. Ngunga:** Point of order, Mr. Speaker.

**Hon. Deputy Speaker:** You cannot give a point of order on the Speaker when he is addressing the House. Thank you very much.

*(Applause)*

The Standing Orders are very clear Hon. Francis Ngunga and I would like you to follow them appropriately. So, the thing I am summarizing is that the committee needs to focus on these issues and ensure they are addressed and I am very sure as the watchdog; what most people do not understand is that that committee is the watchdog of the County and therefore it should be able to look out for all the items which are being done in our companies and come out with recommendations as they have done.

So, thank you, Hon. Members. Mr. Clerk, you may proceed.

ADJOURNMENT TO ALLOW PUBLIC PARTICIPATION OF MACHAKOS COUNTY BUDGET  
ESTIMATES FOR 2018-2019

**Hon. Deputy Speaker:** Hon. Members under this Order we have one motion to be moved by the Hon. Justus Kiteng'u, MCA for Kivaa ward.

**Hon. Ngunga:** Point of order, Mr. Speaker.

**Hon. Deputy Speaker:** Yes, point of order.

**Hon. Ngunga:** I still want to insist and this time round, I am going to be serious, Mr. Speaker; it does not matter whether you want to send me forever when I stand here and I represent people---

**Hon. Mulatya:** Point of order.

**Hon. Deputy Speaker:** Let him finish, please.

**Hon. Ngunga:** I am the member of County Assembly for Mua ward and this must get into records of this House and to your head also. Mr. Speaker, for far too long, I think I have been standing here to air my views on matters here and every time I stand here Mr. Speaker, you have taken it upon yourself to shoot me down and I think this is a House of procedure and rules; that is uncalled for, that is wrong and I want you to take that note, Mr. Speaker.

It is wrong for you to behave the way you have been behaving, Mr. Speaker. You have been partisan; you have not been fair to me and that I think is something I need to raise your concern. Mr. Speaker, again when you call upon the Hon. Justus Kiteng'u to move the motion that he is just about to move, is it that Mr. Speaker, that you do not realize that this House has leadership?

Is it that you do not know that in the Order Paper there is a Member who is slated there to move this motion? Is it that Mr. Speaker, you want to embarrass me in front of the public and this House?

**Hon. Mulatya:** Point of Information.

**Hon. Deputy Speaker:** Hon. Francis Ngunga, let us have the Hon. Kiteng'u and I will comment on what you are saying.

**Hon. Mulatya:** Mr. Speaker, I do not know what the member is complaining about because Standing Orders are very clear; that what is supposed to be moved by the Hon. Member can be moved by any leadership and I understand Mr. Kiteng'u---

**Hon. Ngunga:** Point of order, Mr. Speaker.

**Hon. Mulatya:** Hon. Kiteng'u is the Deputy Majority of this House.



**Hon. Deputy Speaker:** Let us not have...I gave you your time Hon. Francis Ngunga let the Hon. Majority Whip finalize please. Continue.

**Hon. Mulatya:** I understand that Hon. Kiteng'u is also in the house leadership so it is so appropriate.

**Hon. Ngunga:** Point of order Mr. Speaker, I insist.

**Hon. Deputy Speaker:** Let me talk before you continue Hon. Francis. When I am sitting on this Chair, I am guided by the papers before me. What I have before me here is a motion No. 9 on the Order Paper and it is indicated clearly is to be moved by the Hon. Justus Kiteng'u. It is not me who made this Order Paper; it is before me and I cannot change an Order Paper which has been brought by these people when I am sitting here.

Secondly, Standing Order on adjournment of the House because that is the motion that is going to be moved. Standing Order 25(3) which we are talking about the calendar of the Assembly states 'on the day when the Assembly is scheduled to adjourn to a day other than the next normal sitting day in accordance to the Assembly calendar, the Leader of the Majority Party or the Leader of the Minority Party or another member of the House Business Committee shall move a motion of adjournment which shall be debated for not more than three hours after which the Assembly shall adjourn without question put.'

When I look at the Order Paper presented before me that motion is being moved by a member of the House Business Committee which according to the Standing Orders is in order.

*(Applause)*

Therefore, unless the secretariat was directed wrongly for them to give me an Order Paper written Hon. Justus Kiteng'u, I request Hon. Justus Kiteng'u to move the motion. Thank you.

**Hon. Ngunga:** Point of order, Mr. Speaker.

**Hon. Deputy Speaker:** Overruled.

**Hon. Ngunga:** Point of order, Mr. Speaker; I insist point of order, Mr. Speaker.

**Hon. Deputy Speaker:** Overruled.

**Hon. Mulatya:** What point of order are you standing on?

**Hon. Mule:** Point of order, Mr. Speaker.

**Hon. Deputy Speaker:** Can we have order in this House please? Can I have order in this House please? Everybody sit down first. What I am saying here is and I want this to be made very clear and go noted very clearly. I have with me here a document and on it is written motion number nine and on it is written Hon. Justus Kiteng'u and when I look at the Standing Orders Justus Kiteng'u qualifies to read that specific motion.

So, it is the discretion of the Speaker, to interpret the Standing Orders and if the Standing Orders are allowing the Hon. Member to move the motion and there is no contradiction. I do not know why---

*(Loud consultations)*

I will say unless there is anything else going on---

**Hon. Ngunga:** No, Mr. Speaker, point of information.

**Hon. Deputy Speaker:** I am not going to allow any more---

**Hon. Ngunga:** I am only saying point of information, Mr. Speaker.

*(Loud consultations)*

**Hon. Deputy Speaker:** Yes, every member has a right to say; sit down. You cannot stand when I am standing, my friend. Let us be realistic here. What I have said is this; I have with me here an Order Paper reading Hon. Justus Kiteng'u I have requested the Hon. Member who is the member of the House Business Committee---

**Hon. Ngunga:** That is why, Mr. Speaker, that is why I stand to inform you to tell you that Mr. Speaker---

**Hon. Deputy Speaker:** Let me give you time to speak.

**Hon. (Ms.) Mutuku:** Point of information, Mr. Speaker.

**Hon. Ngunga:** Mr. Speaker, I want you to take the information. Mr. Speaker, the Standing Orders that you have just rightly quoted---

**Hon. Deputy Speaker:** I am standing Hon. Francis Ngunga; you cannot stand when I am standing.

**Hon. Mulatya:** Even us we have feet we can stand.

**Hon. Deputy Speaker:** Otherwise, I will be forced to throw you out of the House, Hon. Members.

**Hon. Ndawa:** Mr. Speaker, point of information, kindly---

**Hon. Deputy Speaker:** Can I rule on this, please?

**Hon. Ngunga:** I am standing on a point of information, Mr. Speaker, and I wish you could listen to me.

**Hon. Deputy Speaker:** I am standing and Hon.....this is the last warning I am giving you Hon. Francis Ngunga; do not make me throw you out of the House.

*(Applause)*

I am not going to allow any more points of orders please and I request.

*(Loud consultations)*

Hon. Kamitu?

**Hon. Kamitu:** Thank you, Hon. Speaker.

**Hon. Deputy Speaker:** Serjeant at Arms, Hon. Francis Ngunga is getting out of the House.

**Hon. Ngunga:** You do not even have to wait for the Serjeant at Arms. Of course, I will go; it does not matter.

**Hon. Deputy Speaker:** Move the Hon. Member out of the House.

**Hon. Ngunga:** Excuse, I will move myself, do not worry but this cannot continue you cannot continue.

*(Hon. Ngunga withdrew from the House)*

*(Applause)*

**Hon. Kamitu:** Hon. Speaker...

**Hon. Deputy Speaker:** Continue Hon. Kamitu continue.

**Hon. Kamitu:** Hon. Speaker, thank you. If I stand also to be corrected Hon. Speaker, that is in Standing Order 25 we should be clearly guided that is in absence of the Majority or Minority Leader, that is any other member but like today if there was anything I was present throughout the day and I am wondering why is that we look as if the House is biased.

We stand to be corrected by the Clerk Assistants because if you are going to lean to go that way, I think we are not being guided the way the House is supposed to be run. In absence of the Majority Leader or in absence of the Minority Leader, not even absence then why does it say what is the need of the Minority or Majority Leaders. Hon. Speaker, I stand to be guided---

*(Loud consultations)*

**Hon. Deputy Speaker:** Let the Hon. member---

**Hon. Kamitu:** I am standing and I do not know why Hon. Kalumu---

**Hon. Deputy Speaker:** Let the Hon. Member finalize on his submission please? Hon. Kalumu, please order let the member finalize.

**Hon. Kamitu:** That is why I am saying we stand here to be guided. I am here; why was I not called for that matter? If it is a question of hierarchy of leadership, in question of hierarchy of this leadership, in absence of the Majority Leader, the Minority Leader here and I am here. Thank you, Hon. Speaker.

**Hon. Deputy Speaker:** Hon. Kamitu, I hear you and I direct that the secretariat should consult widely when they are coming up with the Order Paper and ensure that the hierarchy, as you have mentioned, is adhered to where that hierarchy is applicable. In the current matter before me here, I am saying going forward, that needs to be put into consideration.

I hear your sentiments Minority Leader, I hear your sentiments and I agree with them and I say that in future, the secretariat needs to look into these issues and ensure that whatever is put in the Order Paper is guided by the Standing Orders as the Minority Leader has said.

I will repeat here again we must maintain decorum in the House at all times in our submissions. Hon. Kamitu has made his submission but he has made it with decorum because we are Hon. Members; we cannot again stand here and start arguing and hogging as if we are in the market place. This is a Honourable House.

*(Applause)*

As the Speaker in this House, I am not going to allow people to haggle over small issues which are procedural. I hear you Minority Leader and we are going to ensure what you have said is followed and without much ado Hon. Judas Ndawa, now let the Hon. Member move; I will give you time after he has finalized on the motion please, thank you.

**Hon. Mule:** Point of order, Mr. Speaker.

**Hon. Kiteng'u:** Thank you, Mr. Speaker thank you, Hon. Members. I am also a Deputy Majority Leader.

*(Applause)*

Hon. Members, Mr. Speaker that are aware the Assembly approved the annual calendar of business pursuant to Standing Order 25(1);  
Further aware that Standing Order 25(4) provides the Assembly may, by resolution, alter its calendar or it is adjournment date;  
Noting that the County Assembly received the Machakos County Budget Estimates for the financial year 2018/2019 on 30 April, 2018;  
Aware that public participation of the Budget Estimates has been scheduled to take place 6th to 8th June, 2018 pursuant to Article 196 of constitution of Kenya 2010;  
Further aware that there is need for members to be present during this noble task of engaging the public on legislation;

Hon. Speaker, I wish to move the motion that this Hon. House adjourns the sittings of the Assembly of 6th June, 2018 to allow the Assembly to undertake public participation on the Machakos County Budget Estimates for the financial year 2018-2019.

Thank you, Mr. Speaker

**Hon. Deputy Speaker:** Hon. Member, do you have a seconder.

**Hon. Kiteng'u:** Sorry, Mr. Speaker. I know call upon Hon. Member of Machakos Central to second my motion.

**Hon. P.J. Mutiso:** Thank you, Mr. Speaker. I second the motion thank you.

*(Applause)*

**Hon. Deputy Speaker:** Considering that we do have a budget which we need to go and do I would like members to comment on the adjournment to allow this to continue before I put the question for the adjournment. Members you may contribute on this. Hon. Dominic, Chairman Budget committee.

**Hon. Ndambuki:** Thank you, Mr. Speaker. It is very important that the Hon. Members of this Assembly to participate in the public participation so that we may enlighten our people in what is contained in our budget proposals for the financial year 2018-2019. Therefore it is very important with the leave of the House leadership that we adjourn our sittings and participate in this important event that it is taking place for the three days that are to come starting from tomorrow. Thank you, Hon. Speaker.

**Hon. Deputy Speaker:** Hon. Mitaa.

**Hon. Mitaa:** Thank you, Hon. Speaker. I stand here to support the motion as it is so that we might go and mix with our people and ensure that they are involved in public participation since that we are about to make our first budget as the Second Assembly, it is good we kick off the issue together with our people and we understand what areas of priority. So, Mr. Speaker, I stand to support. Thank you.

*(Applause)*

**Hon. Deputy Speaker:** Hon. Musau.

**Hon. Wambua:** Thank you, Mr. Speaker. Mr. Speaker, I would wish to support this motion given that lack of public participation will render the whole issue of budget appropriations unconstitutional and it is very sad if this Hon. House can sit and pass the Bill and the member of the public goes to court goes to challenge the same.

So, I find it very essential that we adjourn the House, we hold public participation and we make law abiding resolutions. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you. Hon. Mwikali.

**Hon. (Ms.) Mwikali:** Thank you, Mr. Speaker, Sir. Hon. Speaker, it is very important for this House; this is the first baby of this Second Assembly and it will be the best opportunity for this Hon. Members to labour their baby and have it born very strong and very nice.

Constitutionally, the public participation is held in the greatest priority in our constitution. Therefore, it is very important and I thank the Hon. House for bringing that motion that these Hon. Members should now go down, labour for the baby and deliver it very healthy and wonderfully born and hand it over to the Machakos County. Thank you, Mr. Speaker, I support.

**Hon. Deputy Speaker:** Hon. Rozina.

**Hon. (Ms.) Kanini:** Thank you, Mr. Speaker. The process is healthy, it will make the electorates feel part and parcel of the budget-making process and I support it.

**Hon. Deputy Speaker:** Hon. Agatha.

**Hon. (Ms.) Mutunga:** Thank you, Mr. Speaker. I stand to support this motion of adjournment as the others have said its healthy but before we adjourn I want to say one thing; that leaders are born they are not made. So, as we adjourn, let the sympathizers of the member who wanted so to read the motion; tell him that leaders are born are not made. Thank you, Speaker.

**Hon. Deputy Speaker:** Hon. Judas Ndaau

**Hon. Ndawa:** Thank you, Mr. Speaker. I also wish to support the motion of adjournment. This activity or this budget process is very important and nobody can oppose because we need also time with our people and exchange ideas. So, I support.

The only concern I have Mr. Speaker is about what is going to take place as from tomorrow. As a Member of Matuu ward, I am not in the picture on what I am supposed to do; I do not know if it is the budget for the same.

In short, I do not have any brief. I thought it could be wise if members can have briefs as we break for that activity, we do not want to appear to the public as if the public are better than ourselves; we need to be ahead of them. Kindly, Mr. Speaker, it is good we have that brief. Otherwise, this thing must be supported 100 percent. Thank you.

**Hon. Deputy Speaker:** Thank you so much, Hon. Judas Ndawa.

*(Question put and agreed to)*

*(Applause)*

Members, before I adjourn the House what Hon. Judas Ndawa has said is important and there would be need for briefing and I would request, if Members could remain behind after we finish with the House, the Hon. Chair for budget committee is here and I would request him to

give you a briefing on what is going to happen from tomorrow but first of all, we finish with the House and then you can remain behind and Hon. Member will be able to give us guidelines accordingly.

The other item, I would like to say as I conclude Members is this; in the House of procedure, we should never take anything personal. The things that are brought here are brought here for the deliberation for the people of Machakos without partisanship; if the Speaker is given a paper and it has a name of an individual who qualifies based on the Standing Orders to do that specific purpose, to try and challenge that is not going to be consequential because as long as the secretariat has being guided by the Standing Orders and what they are doing is within, I would just want Hon. Members for has to have decorum when we are in this House.

There is no need of having to throw somebody out of the House or the Speaker for that matter as long as we can handle our self with decorum; that will never be necessitated. Hon. Members, let us maintain ourselves as such.

### ADJOURNMENT

**Hon. Deputy Speaker:** This House stands adjourned to Tuesday, the 12th June, 2018 at 10.00 a.m. Thank you.

The House rose at 4.12 p.m.