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# REPUBLIC OF KENYA

## MACHAKOS COUNTY ASSEMBLY

### OFFICIAL REPORT

**Tuesday, 20th September, 2016**

The House met at 2.36 p.m.

*[The Temporary Deputy Speaker (Hon. R. Mutuku) in the Chair]*

#### PRAYERS

**Hon. Temporary Deputy Speaker:** Good afternoon, Hon. Members. Clerk, proceed.

#### PAPER LAID

##### COUNTY INCOME AND EXPENDITURE REPORT FOR 2014/2015

**Hon. Nzeki:** Thank you Mr. Speaker, Sir. I beg to lay the following paper on the floor of the House today, 20th September, 2016; the report of income and expenditure for the county for the financial year 2014/2015. Thank you, Mr. Speaker, Sir.

**Hon. Temporary Deputy Speaker:** Thank you. Paper laid. Proceed.

#### NOTICE OF MOTION

##### COUNTY INCOME AND EXPENDITURE REPORT FOR 2014/2015

**Hon. Nzeki:** Thank you, Mr. Speaker, Sir. Pursuant to Standing Order 190 (5), I wish to give notice of the following motion; that this Hon. House discusses and approves report of income and expenditure for the county financial year 2014/2015 as tabled by the finance and revenue collection committee. Thank you, Mr. Speaker, Sir.

**Hon. Temporary Deputy Speaker:** Notice issued. Proceed.

#### MOTIONS

##### PHASE 2 ROADS PROJECT IMPLEMENTATION

*(Hon. (Ms.) Mutune on 13.09.2016)*

*(Resumption of Debate on the Motion tabled on 13. 09.2016)*

**Hon. (Ms.) Mutune:** Thank you, Mr. Speaker, Sir. Last week, we presented a report on implementation of phase 2 and phase 3 road projects and the report is in the House. We adjourned for further debate this week. Mr. Speaker, Sir, with your permission, I wish to welcome the members to contribute on the report. Thank you, Mr. Speaker, Sir.

**Hon. Temporary Deputy Speaker:** Hon. Members, as indicated by the chairperson of transport, roads and public works committee, this report was before the House and they could not exhaustively complete debate due to lack of quorum. So, therefore, I invite other members who want to contribute on the report to proceed.

*(Silence)*

In the absence of the members' contributions, I take that you are all in consensus. Any voice in opposition or even against the report? Yes, Hon. Leonard Katela.

**Hon. Katela:** Thank you Mr. Speaker, Sir. Silence is a good answer and the way we heard the report, it is like there is no question about it. So, I personally and the people of Muthetheni, support the report. Thank you.

**Hon. Temporary Deputy Speaker:** Any other views? In the absence of any other views Hon. Members, I proceed to put the question.

*(Question put and agreed to)*

#### COUNTY INCOME AND EXPENDITURE REPORT FOR 2014/2015

**Hon. Nzeki:** Thank you, Mr. Speaker, Sir. THAT that aware that section 166 of the Public Finance Management (PFM) Act requires every accounting officer of a county government entity to prepare a report for each quarter of a financial year in respect of the entity and submit the report to county treasury.

Aware that the county treasury should consolidate the quarterly reports and submit them to the county assembly not later than a month after the end of each quarter, further aware that the county treasury submitted a consolidated report of income and expenditure report for the financial year 2014/2015 on 3rd November, 2015.

Noting that the county assembly Standing Orders defines the mandate of the finance and revenue collection committee to include all matters relating to the management of County public finance and revenue collection, aware that the committee analyzed the report which was submitted by the department of finance and revenue management and made recommendations, Mr. Speaker, Sir, I want to move the motion that this Hon. House discusses and approves the report of income and expenditure for the county for the financial year 2014/2015 as tabled by the finance and revenue collection committee. Thank you, Mr. Speaker, Sir. I call upon Hon. Bibiana.

**Hon. (Ms.) B. Nduku:** Thank you Mr. Speaker, Sir. I stand to second the report of finance and revenue collection committee on the income and expenditure report for the county for the 2014/2015 financial year. I stand to second it. Thank you, Mr. Speaker, Sir.

**Hon. Temporary Deputy Speaker:** Thank you chairman. You can proceed with the report.

**Hon. Nzeki:** Mr. Speaker, Sir, section 166 of the Public Finance Management (PFM) Act requires every accounting officer of a County Government entity to prepare a report for each quarter of a financial year in respect of the entity and submit the report to county treasury not later than fifteen days after the end of the quarter. The County Treasury shall consolidate the quarterly reports and submit them to the County Assembly not later than a month after the end of the quarter.

Mr. Speaker, Sir, the county treasury submitted a consolidated report of Income and Expenditure for the financial year 2014/2015 as per PFM Act section 166 (2), (3) and (4) on 3<sup>rd</sup> November, 2015. The committee embarked on the analysis of the document and noted that it did not have supporting documents. The department has been slow in providing the committee with required information and documents hence causing delay in the analysis of the report.

Mr. Speaker, Sir, Standing Order No. 190 (5) states the functions of a Sectoral Committee as follows:- ‘(a) to investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned department; (b) study the program and policy objectives of departments and the effectiveness of the implementation; (c) study and review all county legislation referred to it; (d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives; (e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the Assembly; (f) vet and report on all appointments where the constitution or any law requires the Assembly to approve, except those under Standing Order 184 (*Committee on Appointments*); (g) make reports and recommendations to the assembly as often as possible, including recommendation of proposed legislation’. In addition, the second schedule of the County Assembly Standing Orders defines the mandate of the Finance and Revenue Collection Committee to include all matters relating to the management of county public finance and revenue collection.

Mr. Speaker, Sir, the Finance and Revenue Collection Committee as currently constituted and comprises of the following Hon. Members as you can see.

Mr. Speaker, Sir, the income and expenditure report for 2014/2015 financial year is comprised of two parts namely; receipts and payments. The approved budget for the financial year 2014/15 was Ksh. 8,899,178,991 comprising of Ksh. 4,911,146,836 (55 per cent) as recurrent expenditure and Ksh. 3,988,032,155 (45 per cent) for development expenditure. The

budget was to be financed by Ksh. 6.2 billion (69 per cent) from the national government and Ksh. 2.6 billion (30 per cent) from local sources.

The actual receipts during the financial year were reported as in table 2.1 below:-

**Table 2.1 Total Receipts by the County Government**

|                                                                |                         |
|----------------------------------------------------------------|-------------------------|
| Domestic and foreign grants (DANIDA and WHO) [Note 1C]         | 119,596,850.00          |
| Domestic and foreign grants (VSDF revenue surrender) [Note 1B] | 900,176.00              |
| Transfers from the treasury (exchequer releases) [Note 1C]     | 6,062,711,461.00        |
| Local revenue [Note 1A]                                        | 1,356,839,318.00        |
| <b>Total</b>                                                   | <b>7,540,047,805.00</b> |

Mr. Speaker, Sir, the targeted local revenue was Ksh. 2.6 billion and the revenue collected was Ksh. 1,356,839,318 which was about 52 per cent of the targeted revenue, implying a deficit in local revenue of Ksh. 1,243,160,682 which was about 48 per cent. This means that there was a negative variance in budget of Ksh. 1,243,160,682 that is goods and services worth this amount could not be provided to the Citizens of Machakos County because of underperformance of local revenue.

Mr. Speaker, Sir, further analysis of local revenues in comparison with the previous financial year of 2013/14 is show in table 2.2 below. Mr. Speaker, sir, I hope the members can read for themselves and it is shown in this document.

**Table 2.2 Comparison of Local Revenue Collection between 2013/14 FY and 2014/15 FY**

| S.N | REVENUE TYPE                      | TOTALS      |             | SURPLUS/<br>DEFICIT | %     |
|-----|-----------------------------------|-------------|-------------|---------------------|-------|
|     |                                   | 2014/15     | 2013/14     |                     |       |
| 1   | Land rates & Debt Clearance       | 183,794,860 | 205,314,627 | -21,519,767         | -10.5 |
| 2   | Single business permit            | 198,978,358 | 155,624,252 | 43,354,106          | 27.9  |
| 3   | Quarry                            | 160,154,848 | 142,856,246 | 17,298,602          | 12.1  |
| 4   | Sand gravel                       | 124,221,208 | 74,756,785  | 49,464,423          | 66.2  |
| 5   | Market fees                       | 56,724,663  | 56,016,875  | 707,788             | 1.3   |
| 6   | Plot/stall rent                   | 19,680,684  | 28,028,381  | -8,347,697          | -29.8 |
| 7   | Bus park                          | 83,812,307  | 78,285,878  | 5,526,429           | 7.1   |
| 8   | House rent                        | 18,144,368  | 12,809,783  | 5,334,585           | 41.6  |
| 9   | Refuse/conservancy fee            | 13,181,496  | 11,893,453  | 1,288,043           | 10.8  |
| 10  | Sign board & advertisement        | 38,350,050  | 22,683,576  | 15,666,474          | 69.1  |
| 11  | Firefighting& ambulance mngt unit | 16,721,775  | 14,581,162  | 2,140,613           | 14.7  |

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|    |                                                        |                      |                      |                    |             |
|----|--------------------------------------------------------|----------------------|----------------------|--------------------|-------------|
| 12 | Slaughter house fees/ livestock                        | 5,180,460            | 5,795,668            | -615,208           | -10.6       |
| 13 | Court fines                                            | 8,219,726            | 7,760,122            | 459,604            | 5.9         |
| 14 | Enforcement mgmt. unit                                 | 8,762,423            | 16,513,447           | -7,751,024         | -46.9       |
| 15 | Off – street parking unit                              | 19,206,776           | 34,167,980           | -14,961,204        | -43.8       |
| 16 | Building plan approval                                 | 129,153,300          | 92,409,423           | 36,743,877         | 39.8        |
| 17 | Cess                                                   | 31,319,798           | 13,564,836           | 17,754,962         | 130.9       |
| 18 | Procurement unit/ Tender                               | 2,264,031            | 7,284,054            | -5,020,023         | -68.9       |
| 19 | Social Services & Sports mgmt unit                     | 3,082,265            | 1,179,500            | 1,902,765          | 161.3       |
| 20 | Water sales                                            | 939,572              |                      | 939,572            |             |
| 21 | Miscellaneous                                          | 1,554,185            |                      | 1,554,185          |             |
| 22 | Maruba park                                            | 350,267              |                      | 350,267            |             |
| 23 | House loan repayment                                   | 75,491               |                      | 75,491             |             |
| 24 | Salary refunds/ salary advance                         | 1,116,333            |                      | 1,116,333          |             |
| 25 | Health                                                 | 151,031,793          | 112,421,791          | 38,610,002         | 34.3        |
| 26 | Liquor                                                 | 53,691,583           | 58,670,662           | -4,979,079         | -8.5        |
| 27 | Agri farm/ Agricultural Input                          | 19,574,780           | 19,200,424           | 374,356            | 1.9         |
| 28 | Tourism                                                | 5,967,512            |                      | 5,967,512          |             |
| 29 | Interest on plots/stall rent                           | 240,332              |                      | 240,332            |             |
| 30 | Mv/motorcycle registration/<br>Motor bike parking fees | 1,344,075            | 2,636,482            | -1,292,407         | -49.0       |
| 32 | Public toilet fees                                     |                      | 776,278              | -776,278           |             |
| 33 | Machakos noise pollution                               |                      | 13,500               | -13,500            |             |
|    | <b>TOTALS</b>                                          | <b>1,356,839,318</b> | <b>1,175,245,185</b> | <b>181,594,134</b> | <b>15.5</b> |

Mr. Speaker, Sir, analysis of the above tabulation of local revenue for 2013/14 and 2014/15 and the revenue collected per month by revenue type revealed the following information:-

Local revenue registered an overall growth rate of 15.5 per cent. The top six contributors to local revenue in 2014/15 were: Single business permits (198,978,358), land rates and debt clearance certificates (183,794,860), quarry (160,154,848), Health (151,031,793), building plan approval (129,153,300) and sand gravel (124,221,208) in that order. These six revenue categories accounted for Ksh. 947,334,367 which was approximately 70 per cent of the total revenue collected.

The top five revenue categories that had the highest increase compared to the previous year were; Social Services and Sports management unit (161.3 per cent), Cess (130.9 per cent), Sign board and advertisement (69.1 per cent), Sand gravel (66.2 per cent) and House rent (41.6 per cent) in that order while those that had the highest decrease were; Procurement unit (in 2013/14 called tender) 68.9 per cent, Motor Vehicle Registration (in 2013/14 called Motor bike

parking fees) 49.0 per cent, Enforcement management unit 46.9 per cent, Off-street parking unit 43.8 per cent, Plot/stall rent 29.8 per cent, Slaughter house fees/ livestock 10.6 per cent and Land rates and Debt Clearance 10.5 per cent.

Some revenue categories were renamed in 2014/15 financial year. These include tender, agricultural input and motor bike parking fees which are now being referred to as Procurement unit, agri-farm and Motor vehicle/motorcycle registration, respectively.

Other revenue categories such public toilet fees, Machakos noise pollution and weight and measures were not reflected and the department explained that they were posted as miscellaneous revenue. In addition new revenues that were not in 2013/14 were noted. These include water sales, Maruba Park, louse loan repayment, salary refunds/ salary advance, tourism, and interest on plots/stall rent.

The department explained that house loan repayment and salary refunds relate to employees of former local authorities who retired and had to settle these amounts so as to receive title deed of houses from National Housing Corporation and retirement benefits respectively. Water sales were recorded as miscellaneous in 2013/14.

There was a problem with revenue collection in the months of October and November. The revenue collected was either too low or too high compared to the collections of the other months. The revenue categories that registered unprecedented increase in the months of October and November were Cess, Markets, Plots/stall rent, House rent and Social and Sports Management unit while those that recorded sharp drop in revenue collection were quarries, land rates, bus-park, refuse and conservancy, signboards and advertisement and building plan approvals.

Mr. Speaker, Sir, the actual total expenditure for the 2014/15 amounted to Ksh. 7,031,426,528. This comprised of Ksh. 5,105,042,052 (72.6 per cent) of recurrent expenditure, Ksh. 1,918,988,625 (27.3 per cent) of development expenditure and Ksh. 7,395,852 (0.1 per cent) of other payments (specified reserves). The general analysis of expenditure is as reported as follows; members I can see you have the document and you can see for yourself.

Mr. Speaker, Sir, a closer look at total receipts in *table 2.1* of Kshs. 7,540,047,805 and total expenditure in *table 2.3* of Kshs. 7,031,426,528 shows that a total of Kshs. 508,621,277 million or about 6.75 per cent of the total revenue actuals raised remained unspent by the end of the financial year.

Mr. Speaker, Sir, the committee made observations and engaged the department of Finance and Revenue Management on issues highlighted in section two. Some of the responses from the department and observations of the committee were as follows:-

1. The department explained that drop in revenue for land rates was due to linkage of land rates and building plan approval charges where revenue for rates was put under building plan approvals. The drop in revenue for plots and stall rent was also due to linkage of payment of plot rates and stall rent.

In addition, the abnormal rise and drop around October and November was as a result of mix up of some of the revenue codes. The department gave the example of quarries that had a drop in revenue collected in October and November and sales that had increased over the same period. The Executive Committee Member acknowledged the mix-up was as a result of change of officers and promised to correct the mistake by ensuring staff in her department was well trained. She also noted that collection of revenue from quarries was being affected by poor roads when it rains.

2. The Committee observed that the amount collected from the quarries was very little which averaged at Kshs. 15 million per month or Kshs. 500,000 per day which was a collection of one quarry as per the findings of the committee to the quarry sites in 2015. Revenue on health had gone up and it was the high time this revenue was put in proper use in the health institutions. Revenue from markets grew marginally by about Kshs. 707,000 (1.2 per cent) and the department explained that this was as a result of not charging traders in the rural markets. The CEC Member for finance concurred with the committee on high collections when the committee was on the ground. She attributed low collections on the laxity of the revenue clerks whereby they could just let lorries pass barrier points without charging them and informed the committee that she was addressing the problem.
3. The committee further observed drop in revenue collection from slaughter houses, enforcement, motor bike parking fees, liquor and tender. The department explained that drop in revenue collection for slaughter houses was as a result of competition by KMC. The Committee observed that KMC has been in operation for years and that slaughter houses are not in Athi River only. On enforcement, the department reported that the drop came about because fines charged by the courts were paid to the National Government but not County Government. The committee observed that this was the norm even during local governments and the County Government should request the National Government to forward the fines to them. The department also explained that drop in motor bike parking fees was as a result of refusal by motorcycle riders refusing to pay parking fees citing fee hike and lack of sheds. The department gave examples of Mavoko and Kangundo sub-counties as areas where boda boda operators refused to pay parking fees. Further, it was explained that liquor drop was occasioned by crackdown by National Authority for Campaign against Alcohol and Drug Abuse (NACADA) on illegal liquor. The department added that the collection of liquor revenue was under another department (Culture, Tourism and Sports) and finance did not have control. Further, low collections arose because the Chairperson for the liquor licensing committee in the County who is still the County Commissioner was reluctant in convening meeting for the committee to license liquor business.

4. The Committee requested the department to provide details on the acquisition of Assets for the 2014/15 financial year. The department provided projects that were not specific and did not show the name of the project and location on 26<sup>th</sup> June, 2016. The committee engaged the department to have a report that was detailed. The information provided so far was inadequate for analysis on acquisition of assets.
5. The committee requested the department to provide details of how revenue collected was transferred to the County Revenue Fund at the Central Bank of Kenya (CBK). The Committee observed that Kshs. 426,863,129.65 was transferred from Cooperative Bank to CBK while Kshs. 956,591,327.05 was transferred from Kenya Commercial Bank (KCB) to CBK. This gave a total of Kshs. 1,356,559,908 that was banked and transferred to CBK against a total collection of local revenue of Kshs. 1,356,839,319. These two figures do not match or tally despite the department including Kshs. 900,176 as local revenue and which was reported as VSDF revenue surrender in the report submitted to the committee on 3<sup>rd</sup> November, 2015 (*see note 1B*). The department explained that VSDF was Veterinary Services Development Fund and it was local revenue that was transferred to CBK from County Revenue Fund at KCB.

The CEC member of Finance explained that at the end of each financial she gives instructions to all the banks to sweep any funds in the County Revenue Fund account to the CBK but no funds were transferred to CBK as at the end of 30<sup>th</sup> June, 2015.

The committee noted inconsistency in the explanations and records provided by department and suspect use of funds at the source without Assembly approval. The committee requested the department to provide bank statements on the funds transfer to the CBK but as at now the statement was yet to reach the committee.

6. The committee observed the sweeping of funds did not have any specific formula especially at the beginning of the financial year. For instance, the county did not sweep any money to CBK between 3<sup>rd</sup> and 7<sup>th</sup> July, 2014 and only managed to sweep Kshs. 8,890 on 7<sup>th</sup> July, 2014. There were occasions where the county swept very little amount of money and especially where there was no sweeping of money the previous day. Some of these days among many more include 7<sup>th</sup> July, 2014 (Kshs. 8,890), 31<sup>st</sup> July, 2014 (Kshs. 1,978.45) and 6<sup>th</sup> November, 2014 (Kshs. 499,450). In addition, there are times when the County did more than one sweeping in one day; some involving very little amount. For instance, the county did three sweepings on 2<sup>nd</sup> July whereby one of the sweepings was of Kshs. 3,172; three sweepings on 21<sup>st</sup> July with one being of Kshs. 500. In the month of July, the County swept money to the CBK 13 times, seven times in August and an average of 3 to 4 times from September 2014 to May, 2015 except for April where there were two sweepings. June, 2015 had five sweepings.

The CEC member for Finance informed the Committee that there were times when they would instruct banks to hold transfers of revenue to the CBK so that the funds could accumulate and then they would requisition to pay salaries.

7. The committee also noted that the Exchequer issued Kshs. 5,987,031,461 while the department reported (in Note 1C) that the Exchequer released Kshs. 6,062,711,461.00. These two figures vary by Kshs. 75,680,000. The committee was unable to trace such a figure in the details provided by the department. The department explained that this amount together with Kshs. 24,320,000 from DANIDA totaling Kshs. 100,000,000 was retained by National Government to cover for health workers salaries which it had paid for the County Government in 2013/14 financial year. The department could not provide evidence of the money retained by the CBK.
8. Further, the Committee requested for bank details to ascertain the inflow and outflow of funds from the revenue accounts. These details were not provided and from the notes the committee established a negative bank balance of Kshs. 22,312,718 in the Cooperative Bank of Kenya 01141277 913200. The department explained that this amount was part of Kshs. 350 million overdraft approved by the Assembly for cash management purposes. This amount was used to pay salaries and has been cleared.
9. The Committee also observed that the County had pending accounts payable of Kshs. 2,799,764,649.67. The CEC Member for Finance informed the Committee that most of these were Local Purchase Orders (LPOs) and that work had not been completed for them to qualify to be called pending bills.

The committee makes the following recommendations:-

1. That the department should encourage businesses in a given location/market to form associations including SACCOs. This will help in establishment of a database on businesses to make it easier to project revenue from the traders, regulate trade operations and have a forum of address traders' grievances.
2. That the Department should have consistency in revenue category names. Revenue categories should not be renamed every financial year. Maruba park revenue should be named Machakos People's Park since Maruba is part of the Park and Park is widely known.
3. The Committee observed high revenue collections in the days they went for fact-finding on revenue collection. The department should therefore establish mobile revenue check units to assist in monitoring compliance in payment of revenue and curb laxity of revenue clerks.
4. The department should formulate a policy for approval by the Assembly on transfer of funds to the Central Bank of Kenya.

5. The revenue from health had increased and these funds should be well utilized to improve services in the health sector. The CEC Member for Finance should come up with a legislation that will allow utilization of health revenue at the source and formation of boards to manage the fund with people's representative on board.
6. The Finance and Revenue Management should ensure that it had control over all revenues collected in the County regardless of whether the role of collection was delegated to another department or agency by ensuring a proper revenue collection and management policy was in place.
7. The department should ensure that the Machakos County Revenue Administration Act 2015 and the Machakos County Liquor Licensing Act 2014 were implemented to enhance revenue collection to attain revenue targets.
8. The committee finds that the department has not implemented the recommendation on keeping of accurate records made in the report of Income and Expenditure for 2013/2014 financial year. This has led to mix-up revenue from land rates, debt clearance, sales, building plans approvals and others. This mix-up may have led to loss of revenue by the County and the committee calls for further investigations by the Auditor General on revenue records in the County.
9. The Chief Officer has failed to provide information in her possession in relation to banking activities of the County government to the Assembly Committee of Finance and Revenue Collection thus contravening Article 183 (3) of the Constitution of Kenya, sections 14 and 15 of the National Assembly (Powers and Privileges) Act and section 197 (1) (k) of the Public Finance Management Act 2012 and administrative disciplinary action should be taken against the officer
10. The Committee finds that the issue of pending bills being not clear in the County and recommends that the Auditor General undertakes investigations on the pending bills of the County.
11. The committee notes that local revenue recorded in the report by the Department could not tally with the supporting documents on transfer of revenue to the Central Bank of Kenya and recommends the department to undertake funds transfer to the Central Bank of Kenya at least twice a week.

Mr. Speaker, Sir, the Finance and Revenue Collection committee is grateful to the Office of the Speaker and that of the Clerk to the County Assembly for the support accorded during the committee sittings. I wish to express my appreciation to the Hon. Members of the Committee who sacrificed their time to participate in the meetings of the Committee and in preparation of this report

Mr. Speaker, Sir, it is therefore my privilege, on behalf of the Finance and Revenue collection Committee, to table the Income and Expenditure Report of 2014/2015 in this Hon. House for consideration and adoption. Thank you, Mr. Speaker, Sir.

**Hon. Temporary Deputy Speaker:** Thank you, and Hon. Chairperson, before you resume your seat, for the purpose of record; I take you back to page 2. We have table 2.1 where you talked of domestic and foreign grants. Are you talking of Danida and World Bank or World Health Organization (WHO)?

**Hon. Nzeki:** Thank you, Mr. Speaker, Sir. Domestic and Foreign Grants, that is Danida and World Bank which is supposed to be through World Health Organization. The amount was to be taken to the department of health.

**Hon. Temporary Deputy Speaker:** Hon. Members, that is a report from the Committee of Finance and Revenue Collection and Hon. Members, I have noted as the Chairperson was taking us through the report, that there are some tables and a good example is table 2.1 which contains comparisons of local revenue collection between 2013/2014 financial year, 2014/2015 financial year, which the Chairperson took members through. Hon. Members, I noted that the report contains figures and I also understand that some members are supplied with a voluminous document that is containing now what was referred to note 1A, note, 1C and so forth.

Hon. Members, I think that is fair that as the Chair, I give you time, you go through the report in comparison of the document that was from the Executive then we have an involved debate early next week. Clerk proceed.

## ADJOURNMENT

**Hon. Temporary Deputy Speaker:** Hon. Members, in the absence of any other business, the House adjourns.

The House rose at 3.26 p.m.

