

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

**OFFICIAL REPORT**

**Tuesday, 12<sup>th</sup> October, 2021**

The House met at 10.43 a.m.

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

**PRAYERS**

**COMMUNICATIONS FROM THE CHAIR**

**WELCOME FROM SHORT RECESS**

**Hon. Deputy Speaker:** I welcome you all back from the break in which we undertook a number of trainings and other activities besides interacting with the electorates during the period of the short recess which was necessitated by the planned CASA games. SO welcome back.

**DISCHARGE OF MEMBERS FROM COMMITTEES**

Hon. Members, Standing Order 156 provides for discharge of a Member from a committee; Standing Order 156(1) states that the Assembly party that nominated a Member to a Select committee may give notice in writing to the Speaker that the Member is to be discharged from a select committee.

Further, Standing Order 156(2) states that the discharge of a Member shall take effect upon receipt by the Speaker of a notice under paragraph one.

Hon. Members, pursuant to this provision I have received a letter from the Majority Party Leader, Hon. Mark Muendo dated 30th September, 2021 discharging the listed Hon. Members from the following committees:

1. Hon. Joseph Musau from Public Accounts and investment Committee
2. Hon. Cosmos Masesi from Health and Emergency services Committee
3. Hon. Cosmas Kieti from Trade, Economic planning and Industrialization Committee
4. Hon. Jane Nyawira from Justice and legal affairs Committee

Hon. Members, Standing Order 153(3) requires that a vacancy occasioned by resignation or removal of a Member from a Select Committee shall be filled within 14 days. I therefore direct the Committee on Selection to note the provisions of Standing Orders and table replacements within the stipulated time. Thank you, Hon. Members.

**PAPERS LAID**

**Hon. Deputy Speaker:** Under this Order, we have three businesses; the first Paper is to be laid by Hon. Stephen Mwanthi, Chairperson Finance and Revenue Collection Committee. I do not know who is laying the Paper on his behalf; Hon. Masesi. The second will be laid by Hon. Masesi for Health and Emergency Services Committee and the third one by Hon. Patrick Kituku, Chairperson, Delegated County Legislation Committee.

FINANCIAL STATEMENTS OF THE COUNTY ASSEMBLY  
OF MACHAKOS FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2020

**Hon. Masesi:** Thank you, Mr. Speaker. I would like to hold brief on behalf of the Chair Hon. Mwanthi in the committee of Finance and Revenue collection. Hon. Speaker, I wish to lay the following Paper on the Table of the Assembly today, Tuesday 12th October 2021; the report of the Finance and Revenue Collection Committee on the Financial Statements of the County Assembly of Machakos for the financial year ended 30th June, 2020. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Masesi.

REPORT ON BUDGET IMPLEMENTATION FOR THE DEPARTMENT OF  
HEALTH AND EMERGENCY SERVICES FOR 2019/2020

**Hon. Deputy Speaker:** Hon. Patrick Kituku, can you lay the Paper for the Health and Emergency services committee?

**Hon. Kituku:** Thank you, Mr. Speaker. Hon. Speaker, I wish to lay the following Paper on the Table of the Assembly today, Tuesday 12th October, 2021; the report of Committee on Health and Emergency Services on the Budget Implementation for the Department of Health and Emergency Services for 2019/2020. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Kituku. You still have the next paper to lay just go ahead and lay the third Paper.

REPORT ON CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT  
(MACHAKOS COUNTY CLIMATE CHANGE FUND ADMINISTRATION)  
REGULATIONS, 2021

**Hon. Kituku:** Thank you once again, Hon. Chair. Hon. Speaker, I beg to lay the following Paper on the Table of the Assembly today, Tuesday, the 12th day of October, 2021; Delegated County Legislation Committee Report on Consideration of the Public Finance Management (Machakos County Climate Change Fund Administration) Regulations, 2021. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Patrick.

**NOTICES OF MOTIONS**

**Hon. Deputy Speaker:** Hon. Members, under this Order, we have three notices of motion the first one by Hon. Cosmus Masesi in behalf of the Chair Hon. Stephen Mwanthi, the second one will be laid by Hon. Kituku and the third one also by Hon. Kituku.

REPORT ON THE FINANCIAL STATEMENTS OF THE COUNTY ASSEMBLY OF  
MACHAKOS FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2020

**Hon. Masesi:** Thank you Mr. Speaker. Once again I am moving a motion on behalf of the Chair, Hon. Stephen Mwanthi.

Hon. Speaker, that aware that the County Assembly submitted a report of the Financial Statements for the Assembly in respect to the FY 2019/2020 on 31st August, 2020 pursuant to Section 166 of the Public Finance Management (PFM) Act 2012;

Aware that the Committee interrogated the statement as per its mandate which include all matters relating to the management of County public finance and revenue collection and compiled a report;

Hon. Speaker, I wish to give notice of motion that this Hon. House discusses and approves the Report of the Finance and Revenue Collection Committee on the Financial Statements of the County Assembly of Machakos for the financial year ended 30th June, 2020 (FY 2019/2020) as tabled by the Finance and Revenue Collection Committee.

Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you, Hon. Cosmos Masesi.

REPORT ON BUDGET IMPLEMENTATION FOR THE DEPARTMENT OF  
HEALTH AND EMERGENCY SERVICES FOR 2019/2020

**Hon. Deputy Speaker:** Hon. Patrick Kituku.

**Hon. Kituku:** Hon. Speaker, I am standing in for the Chairperson Health and Emergency Services Committee

Hon. Speaker, that aware that the Fourth Schedule of the Constitution of Kenya, 2010 mandates County Governments to deal with all matters related to County Health Services and including in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal; fighting services and disaster management;

Aware that article 183(3) of the constitution of Kenya 2010 provides that the county executive committee shall provide the County Assembly with full and regular reports on matters relating to the County;

Informed that in exercise of the functions vested on county assembly in Article 185 (3) of the same constitution the County Assembly through the committee of health and emergency services requested for the departmental performance report for the department of health and emergency services for the fiscal year 2019/2020;

Cognizant that pursuant to Standing Order 190(5) the committee analyzed the report, conducted site visits and consequently compiled a report;

Hon. Speaker, I wish to give a notice of motion that this Hon. House discusses and approves the report of committee on Health and Emergency Services on the budget implementation for the department of Health and emergency services for the financial year 2019/2020.

Thank you, Hon. Speaker.

**Hon. Deputy Speaker:** Thank you. Hon. Patrick Kituku, you may go ahead and do the motion. That is the motion on---

REPORT ON CONSIDERATION OF THE PUBLIC FINANCE MANAGEMENT  
(MACHAKOS COUNTY CLIMATE CHANGE FUND ADMINISTRATION)  
REGULATIONS, 2021

**Hon. Kituku:** Hon. Speaker, I wish to give a notice of motion.

That aware Article 94(5) of the constitution provides that no person or body other than parliament has the power to make provision having the force of law in Kenya except under authority confirmed by this constitution or by legislation;

Further aware that Article 95(6) of the constitution provides that an act of parliament or legislation of a county that confers on any state organ, state officer or person the authority to make provision having the force of law in Kenya has contemplated in clause five shall expressly specify the purpose and objectives for which that authority is conferred; the limits of the authority, the nature and scope of the law that may be made and the principles and standards applicable to the law made under the authority;

Acknowledging that the public finance management that is Machakos County (Climate Change Fund Administration) Regulations 2021 while published in the Kenya gazette vide legal notice number 18 of 2012 submitted to the Clerk of the Assembly on 22nd July, 2021 and subsequently laid in the House on 28th July, 2021;

Cognizant by the regulations seek to provide for the procedure, management, operation and winding up of the Machakos County Climate Change Fund and for planning of climate change response interventions that are funded under the fund; I wish to give notice of motion that this Hon. House discusses and approves the committee report on delegated County Legislation on consideration of the public Finance Management that is Machakos County Climate Change Fund Administration Regulation 2021.

Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you very much, Hon. Patrick Kituku.

**STATEMENT**

BUSINESS FOR THE HOUSE FROM 12TH TO 13TH OCTOBER, 2021

**Hon. Deputy Speaker:** Hon. Members, under this Order, we have a Statement of the House business committee to be read by the Leader of Majority Hon. Mark Muendo.

**Hon. Muendo:** Thank you, Hon. Speaker. The following the Statement of business of the House. Hon. Speaker, the House Business Committee met on Tuesday, 12<sup>th</sup> October, 2021 to prioritize business for the House pursuant to the provisions of the Standing Order 151(5). The Committee balloted business as follows:

Tuesday, 12<sup>th</sup> October, 2021

*Morning at 10.00 a.m.*

Report of Finance and Revenue Collection Committee on the Financial Statements of the County Assembly for FY 2019/2020 by Hon. Stephen Mwanthi, Chairperson, Finance and Revenue Collection Committee.

*Afternoon at 2.30 p.m.*

Report of Delegated Legislation Committee on the Machakos County Climate Change Regulations 2021 by Hon. Patrick Kituku, Chairperson, Delegated Legislation Committee.

Wednesday, 13<sup>th</sup> October, 2021

*Morning at 10.00 a.m.*

Report of PAIC on Assembly Housing Scheme Fund 2018 by Hon. Joseph Musau, Chairperson, PAIC.

*Afternoon at 2.30 p.m.*

Report of Health and Emergency Services Committee on Budget Implementation Report of the Department of Health and Emergency Services for the FY 2019/2020 by Hon. Cosmus Masesi, Chairperson, Health and Emergency Services Committee.

Thank you, Hon. Speaker.

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

### **MOTION**

#### **APPROVAL OF REPORT ON THE FINANCIAL STATEMENTS OF THE COUNTY ASSEMBLY OF MACHAKOS FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

**Hon. Deputy Speaker:** Hon. Members, under this Order, we have a business on the motion to be dispensed by Hon. Cosmus Masesi.

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

Hon. Speaker, the motion is on approval of the report of the financial statements of the county assembly of Machakos for the financial year ended 30th June, 2020; Hon. Speaker, that aware that the County Assembly submitted a report of the Financial Statements for the Assembly in respect to the FY 2019/2020 on 31<sup>st</sup> August, 2020 pursuant to section 166 of the Public Finance Management (PFM) Act 2012;

Aware that the Committee interrogated the statement as per its mandate which include all matters relating to the management of County public finance and revenue collection and compiled a report;

Hon. Speaker, I wish to move the motion that this Hon. House discusses and approves the Report of the Finance and Revenue Collection Committee on the Financial Statements of the County Assembly of Machakos for the financial year ended 30<sup>th</sup> June, 2020 as tabled by the Finance and Revenue Collection Committee.

I wish to call upon Hon. Brian Kisila to second the motion.

**Hon. Kisila:** Thank you very much, Hon. Speaker. I second.

**Hon. Deputy Speaker:** Thank you very much, Hon. Kisila. Hon. Cosmus Masesi when I look at the report which has been prepared there, I see we have an executive summary. Could I be guided on there seems to be an executive summary and then there seems to be the whole report. What was the purpose of the summary?

**Hon. Masesi:** Hon. Speaker, just for the purposes of reminding ourselves on what really transpired through the report, we thought it wise I could read the members of the committee and I just go through the summary of the report.

**Hon. Deputy Speaker:** Okay. Go ahead. I will just say you do the introduction and then the committee membership and then you go to the executive summary.

**Hon. Masesi:** Thank you, Mr. Speaker. Report of the finance and revenue collection committee on financial statement of the county assembly of Machakos for the year ended 30<sup>th</sup> June, 2020.

### *1.1 Preface*

Hon. Speaker, Section 166 of the Public Finance Management (PFM) Act requires that 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 15 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.

### *1.2 Submission of the Financial Statement*

Hon. Speaker, the Clerk of the County Assembly submitted a report of the Financial Statements of the County Assembly for the financial year 2019/2020 as per section 166 of PFM Act on 31<sup>st</sup> August, 2020.

### *1.3 Mandate of the Committee*

Hon. Speaker, the Finance and Revenue Collection Committee is established pursuant to Standing Order 190 of the County Assembly of Machakos Standing Orders. Standing Order 190 (5) defines the functions of a Sectoral Committee to include among others; to investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned department.

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.

#### *1.4 Committee Membership*

Hon. Speaker, the Finance and Revenue Collection Committee as currently constituted comprises of the following Hon. Members:

- |                          |                    |
|--------------------------|--------------------|
| 1. Hon. Stephen Mwanthi  | - Chairperson      |
| 2. Hon. Josephat Kasyoki | - Vice Chairperson |
| 3. Hon. Betty Nzioki     | - Member           |
| 4. Hon. Brian Kisila     | “                  |
| 5. Hon. Caleb Mule       | “                  |
| 6. Hon. Fredrick Muthoka | “                  |
| 7. Hon. Justus Kitengu   | “                  |
| 8. Hon. Judas Ndawa      | “                  |
| 9. Hon. Moffat Maitha    | “                  |
| 10. Hon. Phoebe Koki     | “                  |
| 11. Hon. Grace Mutwiwa   | “                  |
| 12. Hon. Cosmus Masesi   | “                  |
| 13. Hon. Hellen Ndeti    | “                  |

Mr. Speaker, kindly allow me to go through the executive summary of the report.

**Hon. Deputy Speaker:** Go ahead.

**Hon. Masesi:**

#### *EXECUTIVE SUMMARY*

Hon. Speaker, the Clerk of the County Assembly submitted a report of the Financial Statements for the Assembly in respect to the Financial Year 2019/2020 on 31<sup>st</sup> August, 2020 pursuant to Section 166 of the Public Finance Management (PFM) Act 2012. The Committee interrogated the statement as per its mandate which include all matters relating to the management of County public finance and revenue collection.

Hon. Speaker, the County Assembly Service Board (CASB) as per Section 12(7)(d) of the County Governments Act 2012 is responsible for preparing annual estimates of expenditure of the County Assembly service and submitting them to the County Assembly for approval, and exercising budgetary control over the service.

Hon. Speaker, the County Assembly had budgeted to spend Ksh. 977,410,087.70 in the FY 2019/2020 and received a total of Ksh. 981,910,087.70. The receipts comprised Ksh. 977,410,087.70 from the exchequer and Ksh. 4,500,000.00 from KCB housing fund account of the Assembly (inter-account borrowing) which was a form of advance. This amount was advanced to cushion a shortfall in the recurrent expenditure and was used to pay June 2020 salaries.

The borrowing was approved by the County Assembly Service Board (CASB) and was done to ensure that the well-being of Members and Staff was taken care of as provided for in

Section 11(1)(e) of the County Assembly Services Act and that Members do not suffer pecuniary embarrassment for lack of salaries.

Hon. Speaker, the receipts of Ksh. 981,910,087.70 were meant for recurrent expenditure of Ksh. 845,645,156.70 and development expenditure Ksh. 136,264,931.00. The Assembly was able to absorb almost all the funds for recurrent expenditure leaving a balance of Ksh. 162.35 out of Ksh. 845,645,156.70. However, the Assembly spent Ksh. 48,206,001.80 out of the Ksh. 136,264,931.00 for development representing about 35 percent of the total development vote. The low absorption of development funds was attributed to lengthy arbitration processes with PPRAs for the chamber, legal suit for the gym and delay in commissioning the lift.

Hon. Speaker, by close of the financial year, the Assembly had pending bills of Ksh. 125,929,924.84. This amount comprised of: general suppliers Ksh. 41,975,361.55; legal service providers Ksh. 39,652,674.00, staff allowances Ksh. 15,478,858.00, statutory debts Ksh. 8,713,544.00 and general contractors Ksh. 20,109,486.69. The pending bills were partly as a result of the CRA ceiling which was static while salaries and other allowances kept on having annual increment. In addition, some of the pending bills like June deductions and the medical cover were as a result of delay in release of June 2020 disbursements and they have already been paid.

Further, some pending bills relate to legal fees dating to 2016 which had not been authenticated while some others pending bills relate to development projects which were not paid for as work had not been completed and they have been re-budgeted for. In addition, arrears for staff allowances have been as a result of less allocation of staff budget which is estimated at Ksh. 100 million but has always been budgeted at Ksh. 60 million.

Hon. Speaker, the Committee observed that:

- (a) The Assembly received all the funds budgeted for in the financial year 2019/2020. In addition, the Assembly received Ksh. 4,500,000.00 from Kenya Commercial Bank (KCB) housing fund which was a form of advance to pay June 2020 salaries. This amount of Ksh. 4,500,000.00 from KCB housing fund was approved by County Assembly Service Board (CASB).
- (b) The Assembly exceeded the recurrent budgeted expenditure by Ksh. 4,499,837.65 above the CRA ceiling of Ksh. 841,145,156.70.
- (c) The Assembly had pending bills of Ksh. 125,929,924.84 which had not been factored in the budget for FY 2020/2021 wholly as directed by the Cabinet Secretary National Treasury.
- (d) The financial statement report provided by the Assembly differed from the report of the Controller of budget on County Governments Budget Implementation Review report for the FY 2019/2020 which was attributed to inaccuracy of CoB.

Hon. Speaker, the Committee recommends:

- (i) That the County Assembly Service Board ensures that inter – account borrowing of Ksh. 4,500,000.00 was repaid.
- (ii) That the County Assembly Service Board ensures all pending bills especially those for staff allowances amounting to Ksh. 15,478,858 were paid for by factoring them in a supplementary budget.
- (iii) The County Assembly Service Board ensures prudence and discipline in expenditure as per the budget going forward including putting in place proper controls to ensure that the Assembly does not over shoot its budget.



(iv) The County Assembly Service Board and the Budget and Appropriation Committee should ensure that budgeted staff allowances were adequate to ensure that they support all the programs of Hon Members and the Assembly.

Hon. Speaker, I therefore table this report of the Finance and Revenue Collection Committee on the Financial Statements of the County Assembly for FY 2019/2020 for consideration and adoption. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you very much, Hon. Cosmus Masesi.

*(Question proposed)*

Hon. Members you may contribute to the Motion. Hon. Kisila.

**Hon. Kisila:** Thank you, Hon. Speaker. Since the chairman of budget is here with us, it is just a point on this recommendation No. 2 on ensuring that we do not have pending bills on staff allowances. It came out as a very strong point and the point is how we can ensure this is not repeated and that we do not carry over pending bills on the people who do such a good job for us in this Assembly. It is just like a kind of a query on them on if it has been taken care of well and good but since the chairman is here he can shed some light.

**Hon. Deputy Speaker:** Thank you, Hon. Kisila. Hon. Ndambuki, what do you respond to that.

**Hon. Ndambuki:** Thank you, Hon. Speaker. I agree with the recommendations given by the committee on Finance and I will start with point No. 5 where the committee recommends a review of our budgetary ceilings on recurrent budgets; the numbers that we have for staff are growing due to the needs that we have at the Assembly and there is need for SRC and CRA to review our budgetary ceilings.

However, as a committee we have over time budgeted for staff allowances and the buck now stops with the CEO of the House, who is the accounting officer, the Clerk to ensure that whatever has been budgeted for, whatever is forwarded to the budget committee is adequate to run the Assembly for the entire financial year and when need arises and we have supplementary budgets we can always accommodate for any request to adjust the allowances but then the accounting officer should ensure that whatever has been budgeted for is implemented. Thank you.

**Hon. Deputy Speaker:** Hon. Maitha.

**Hon. Maitha:** Thank you, Hon. Speaker. I also want to talk about staff allowances. It is very unfortunate that when the Hon. Members are getting their allowances, our staff members are not getting theirs and as a member also of budget committee, I would wish to request that when we meet for the supplementary budget we take into account the problems the staff are facing and we see a way on how we can go about the mathematics of the supplementary budget and make sure that these allowances are paid.

Again I do not know how and why the Assembly over spend about Ksh. 4.5M; if it was overspending, I would have wished that money would have been paid to the staff members so

that their balances could be decreased. Therefore, let us take these staff members as our brothers and sisters; when we are enjoying they should also enjoy, because when you go for a committee meeting and your committee clerk has not been paid and she knows you have been paid in fact, the atmosphere is not good enough. Therefore, let us make sure that all these things are done to bring cohesion to our Assembly. Thank you, Hon. Speaker. I support.

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

**Hon. Kamitu:** Thank you very much, Hon. Speaker. This is a very comprehensive report in an executive summary and in the recommendation we have seen areas that as an Assembly need to be improved. You have heard comments from the Hon. Members who have spoken and I normally say that we should also share some good ideas as I was a long serving civil servant in the government and I was also a member of this Assembly in 2013 up to date. My observation is that as we talk about the welfare of the staff, it is also important for this Hon. House to sit down and see what will happen in regard to the Staff progression.

A good example is that I think it will be the work of the Service Board and also the members of the Appropriations committee to ensure that progression of members of this Assembly is per seniority. This is because it is very disheartening for example, if there is a staffer who has been employed in 2013 and he stays stagnant in a certain grade and during the interviews another staff is recruited into 2018/2020 and within a period of one year they are on the same salary scale.

In any institution, it is either when a staffer has stagnated or mark-timing it is important to progress and even and even after the progression of the salary, there should be a promotion to the next grade which, of course, Hon. Speaker, for us to be administrative on that side, it is important when the House sits to ensure that with our Accounting Officer and the leadership of the Service Board, they should go to the CRA and when we demand increment of our annual budget allocation, it is important to point out on those issues because it is important when a staff of this House because it is a growing institution stays for over 20 years in one grad.

There is no progression of salary, there is no progression in the same grade, so those are areas as Hon. Members and Service Board, we should consider. Otherwise the other comments that has been made by Hon. Members are valid and these are the areas we should also look at and again Hon. Speaker we should also bring to the notice that it is also important that the we should not be having pending bills.

For example, we have got our chamber which is going on and there was this legal tussle so those are the areas where our Account Officer and the committee for budget they should be looking at so that any budgetary allocation that has been given to finish a certain project within the premises of this Assembly, it is well-budgeted and finished as early as possible. Thank you very much, Hon. Speaker.

**Hon. Deputy Speaker:** Thank you. Hon. King'ori.

**Hon. King'ori:** Thank you, Hon. Speaker. I stand to support the report with a few observations, Mr. Speaker. I do understand in 2019/20, the Covid-19 issue raised and we had not finished our budget. Some of us even did not fly out of the country and I can see all the money had been spent and I wonder how can you spend money then you have a deficit yet the money was not utilized by the Hon. Members and the staff. It beats logic to say that we do not have any

saving in that year when we did not spend money in travelling and other expenditure due to Covid-19. We did not even attend the Assembly sittings so there was nothing they had spending. I wonder how comes that had managed to spend all the money even if it was spent by Hon. Members.

I want to say that the report is good on paper but we need to be practical sometimes because one recommendation should be explanation to us on how they spent money even if Hon. Members and staff were not on duty so that we know the magic used to get that money be spent. Secondly, I want to say that it is important for us also to understand the importance of the clerks. As we understand now, we had being recommending that we go with all the staffs including the security plus the clerks but things don't happen that way sometimes and yet the budget has been spent and we had told the staff were not paid. How on earth and were on a budget which were all those things in place, Hon. Speaker.

It sad to note that if we can have such this reporting in the Assembly and we don't pinpoint on the weakness on our side, the public were we doubt us because we shall be deemed corrupt and don't oversight the Executive of the Assembly which is now headed by the Clerk and also we cannot even say that we shall be doing our duties properly if we cannot give account of our money, Mr. Speaker.

Now it has high time we call a spade a spade. *Mtu abebe mzigo yake*, Hon. Speaker. Let us not try to fight for wrongdoings in our societies that is killing our country. I do understand that moral things cannot be learnt in any university or in any college but we have an obligation to be morally right. Thank you, Mr. Speaker.

**Hon. Deputy Speaker:** Thank you. May the mover of the motion respond please?

**Hon. Masesi:** Thank you, Mr. Speaker. I would like to appreciate the Members for their contribution towards there report but just briefly, I would like to mention that there seems to be still some amount which will not be captured because you look at the funds which were meant for development, there was Ksh. 136 million but what was spent was Ksh. 48 million.

Mr. Speaker, if you deduct 48 from 136, you will get a balance of around Ksh. 88 million and as Members can see arrears or the pending bills is Ksh. 125 million so there is a difference of around Ksh. 37 million which still you don't know how it will be captured how we will have to get those funds. Again, if at all we had pending bills Ksh. 125 million and there were not captured in the men budget, again it is a challenge this within supplementary budget which clearly shows that they will have to run to the next financial year.

Lastly, Mr. Speaker, I want to believe the County Assembly Service Board needs to be alert and make sure that they finance both Members and staff and they are doing this workshops in terms of our duties because if we don't empower either the staff and the Hon. Member when they are going out on workshop, seriously it is a big question on how the work will be carried comprehensively and have a report to this Hon. House.

Otherwise, Mr. Speaker, I want to thank the office of the Speaker and the Clerk for enabling the committee to undertake such an activity and report to this House. Thank you, Mr. Speaker.

*(Applause)*

**Hon. Deputy Speaker:** Thank you very much, Hon. Masesi.

*(Question put and agreed to)*

Hon. Members, I just want to make one slight comment and I think he has left comment and Chair Budget Committee. On the comment on which the Chair budget committee made and what the other Hon. Member was alluding to, in the current financial year after the deliberations on the shortfalls which were there, SRC increased the Assembly ceiling from Ksh. 805 million to Ksh. 907 million. So in the current year, the ceiling has already increased and therefore as a result of that, during the budgetting process, if I can remember very well, we factored in all the pending bills for employees we are factored the current year and we also factored in or a few not everything but as substantial amount of the Ksh. 125 million that was also captured in the current financial year.

I can remember clearly the legal fee part of the legal fees and part of the items which were pending were have been provided for in the current budget so that should be able to reduce on the issues that have been raised by the committee.

On the issue on capitation; capital expenditure, yes very low absorption of only Ksh. 48 million absorbed out of Ksh. 136 million and that is quite huge amount. It has been explained by legal court and all this other issues which are arose but there need for once funds are allocated because once we are allocated funds, it means another entity was denied the funds so you are allocated funds and you do not use them, the impact is normally double. It is you did not use them and another entity which you could have use them also did not use them so you have an opportunity cost there.

The Ksh. 88 million, I think you need to understand that capital expenditure is normally not an Assembly amount; it is allocated from the Executive and we are allowed by the Executive to utilize capital expenditure up to the amount the amount they have approved. So when it is not absorbed here we don't have the funds sitting with us here; the funds are absorbed on the other side and that is where the Ksh. 88 million you are asking for goes into.

On the issue of Covid-19 raised by Hon. King'ori, you remember it was in March when Covid-19 came in so the only quarter was affected was quarter four and remember you can remember very well we adjusted our sittings to online committee sittings and Members are going for the entire full eight committee sittings so part of the funds was utilized because it is only third quarter and most of the time, as you all know by the last quarter, we are almost through we our allocation and actually just banging on the supplementary for us to get through. So that is well explained.

The important point is on the scheme of service which has being raised by Hon. Kamitu; it is important for any organization to have an appraisal system in place which ensure fairness in promotion and that members of staff who are employed by that entity go through normal resource mobilization and ensure that every year there done appraisals on a pre-determined schedule and they have a scheme of service which they need to follow.

So it is a recommendation that the County Assembly Service Board and the management of Assembly ensures that we have a formal scheme of service, formal appraisal system in place whereby somebody knows.....for example, in most private sectors, you will find there is the normal appraisal where you get promotion based on and that has to be done every year and there are pre-determined key performance indicators which are stipulated.

If your performance is up to this grade, if you achieve 1-2-3-4-5 then you get an A and if you get an A you are due for promotion. So those are the kind of things which need to be put in

place to ensure that you don't get people who do not deserve to be promoted getting promoted and those others who are in the entity for a long time and working hard and deserve to be promoted not being able to be promoted. So it is an important point and I believe the County Assembly Service Board needs to look at that.

### ADJOURNMENT

**Hon. Deputy Speaker:** With that Hon. Members, the House adjourns to resume on Tuesday, the 12 day of October, 2021 at 2.30 p.m. Enjoy your lunch.

The House rose at 11.38 a.m.