REPUBLIC OF KENYA

COUNTY ASSEMBLY OF LAIKIPIA

THE HANSARD

Wednesday, 22nd September, 2021

The House met at the Assembly Chambers at 9.00 a.m.

[The Speaker (Hon. Patrick Waigwa) in the Chair]

PRAYERS

MOTION

CPAIC AUDIT REPORT FOR THE YEAR ENDED 30TH JUNE, 2019

Hon. Chris Mark: Thank you, Mr. Speaker. I beg to move the following motion;

That, this Assembly adopts the Report of County Public Accounts and Investments Committee (CPAIC) on Audit Report of Auditor General on County Executive of Laikipia Financial Statements for the year ended 30th June, 2019 dated 20th September, 2021.

I would like to thank my committee for the work done well, and I know burning the midnight and the sacrifices. The committee comprises of;

1. Hon. Chris Mark -Chairman
2. Hon. Catherine Kibue -Vice Chairperson
3. Hon. Mary Samken -Member
4. Hon. Jacob Endom -Member
5. Hon. Daniel Mugweru -Member

On behalf of the public accounts and investment committee, I wish to extend my gratitude to the Members of the Committee for their dedication and commitment to their work. The committee also extends its appreciation to the office of the Speaker and office of the Clerk of the County Assembly of Laikipia for their support that has enabled the committee to participate in this duty and steer it on the path to accomplish its mandate.

On this report we got something called a qualified opinion, and reasons are detailed in the report that Members have. I will not take a lot of Members time going through the exact document they have, maybe pinpoint on issues that keep rising over the previous years. If you see like page 12, on pending bills, they have become a song that we sing every time and there is always an explanation to that.

On issues of irregular splitting of procurement, I will just touch abit on it. It says that the management paid Kshs. 19,888,482 six firms for drilling and equipping three boreholes in *Muthengera, Milimani and Mwenje* Wards at a cost of Kshs. 6,592,520, Kshs.6, 348,859 and Kshs. 6,947,103 respectively.

The works for each of the boreholes were split and awarded to two firms through request for quotations method of procurement instead of open national tendering process yet the value of the works exceeded Kshs. 6,000,000 threshold prescribed under class A of the

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Public Procurement where the entity falls contrary to section 54(1) of the public procurement and Asset Disposal Act, 2015 which stipulates that, no procuring entity may structure a procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed, no explanation was provided for the breach of the procurement law.

The officer informed the committee that;

Drilling and equipping of boreholes are procured separately reason being, the borehole completion report determines the equipping specifications. The borehole completion report provides the yield of the borehole, depth, pump setting level, the water rest level and water quality report. These items are used to determine the size of the pump, size of the mortar and number of panels to be installed. Therefore, the BQ for equipping and subsequent procurement process can only be done after drilling is completed.

That was the explanation for this issue, and we also found that in future it should be done by the same company because it opens up to loopholes. The other issue I would assay was the maintenance of a road here, where AGPO was neither part of mandatory requirement nor technical requirement. The mandatory documents were Certificate of incorporation, KRA pin certificate, valid tax compliance certificate, Copy of CR 12 form and Valid NCA certificate for road works.

This is just like another report I had read here where the Auditors come and the reports are not availed there. Later on when we call them to ask these audit queries or the documents supporting usually happens there. On page 17, have touched a bit on poor workmanship and the committee is tasked to make sure that money for taxpayers is used well.

On Section 1.5 Lamuria Sub-County hospital, the management paid Kshs. 8,928,438.80 to a firm for construction of surgical theater at Lamuria Sub-County Hospital. The tender had been awarded in 2017/2018 for a contract sum of Kshs. 14, 900,084. Further, progress reports presented for audit review indicated that the theatre was 100% complete as at 30th June, 2019. However, physical verification carried out in October, 2019 revealed that drainage was poorly done while the roof too had visible signs of poor workmanship and was leaking.

Upon these questions, the officer informed the committee that;

By the time of audit, the project was still under the contractor's liability period, the contractor had not been paid his retention fees for the same construction. On 4th of November 2019 the Chief Officer – Medical Services and Public Health informed the contractor on the defects that had been noted on the building vide letter reference No: CGL/Health/Projects/2019/2020/03 (Attached). The Contractor Through letter reference KP/LETT/LHB/011S-19 (Attached) committed to get the defects corrected. The same defects were rectified, as seen on Annex 10(a) for the certificate of defects made good**.**

We saw an issue of unutilized markets stalls and pit latrines. The management paid Kshs. 10,960,494 for construction of pit latrines in various wards within the County and Naibor market stalls. However, physical verification of the projects in October 2019, revealed that although the projects had been completed, they had not been put to the intended use. No justification was provided for failure to utilize the facilities.

The officer informed the committee that; Operationalization of the Naibor stalls had been successfully done through an allocation exercise. (Seen in Annex 11 (a) to (e) for Sensitization report on allocation criteria, sampled application forms, Minutes of allocation and List of successful stall applicants).

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Another issue because I know Members have this report from yesterday. I will just sample areas of concerns to the committee. Maybe the arrears of Included under Note 5.10(6) on other important disclosures to the financial statements are arrears of revenue amounting to Kshs. 5,270,169,779 (2018: 4,140,206,103). As previously reported, no clear indication has been given on efforts being made by management to recover the amount. In absence of a clear actionable plan of collection of the arrears, the revenue might never be collected.

The officer informed the committee that; the arrears of Revenue amounting to Kshs. 5,270,169,779 are a result of land rates balances inherited from the former defunct Municipal Council of Nyahururu, Nanyuki Municipal Council and Laikipia County Council. This huge arrears balance comprises compounded interest at the rate of 3% for the former Laikipia County Council and 2% for both defunct municipal councils of Nanyuki and Nyahururu for the last 12 years. Former Laikipia County council had the highest percentage of accumulated arrears since most of the land parcels are agricultural and undeveloped. As stated above, the County Government of Laikipia has tried various mechanisms to collect the outstanding debts as evidenced by Annex 2(a) to 2 (j).

The committee felt more need to be done, as consulting stakeholders and the Assembly because that is a huge amount. We can always see if the waivers are not working, which options are there.

On page 23, the Committee observed that;

1. The Committee observed that majority of audit queries emanated from the concerned departmental officers not providing the relevant documents to the auditors as requested, this resulted to late response to the queries.

2. The Committee observed that in most cases, tender documents such as minutes of tender opening award, contract agreement, evaluation and acceptance minutes and progress reports were not availed for audit verification. In the absence of tender documents and the failure by the County Executive, the audit could not establish whether the right procurement process was followed in awarding the contract, and whether the said project works existed and if so whether the County Executive obtained value-for-money on expenditures incurred.

3. The Committee observed that, during the period under review the County Government reallocated development funds to pay employees without seeking approval from the County Assembly and approved supplementary budget for the additional expenditure, this was contrary to section 135 and 154 (1)(d) of the PFM Act, 2012 which provides that the accounting officer shall submit supplementary budget for approval and shall not authorise the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure for creation or renewal of assets.

4. The Committee observed that, pending bills amounting to Kshs. 952,593,490 were outstanding as at 30th June, 2019.This is an indication that the management entered into commitments into which resources were unavailable.

5. The Committee observed that there were various projects that were undertaken during the period under review and they were not put to use as intended. For instance Naibor stalls, pit latrine within the county and garbage skip bins, whereby value for money was not realised.

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6. The committee observed that, the County Executive lacks risk management policy, hence not capable of identifying operational areas, prone to risks or development mitigation measures against misuse or loss of public resources.

The Committee recommendations were;

1. The Committee recommends that the officers required to furnish the auditors with the relevant documents in time as required should be held accountable if they do not do so without valid reasons to avoid unnecessary audit queries.
2. The Committee recommends that the procurement department be providing documents as requested. This will avoid all the audit queries that arise from the undue delay.
3. The Committee recommends that County executive should adhere to the provisions of the section 135 and 154(1)(b) of the PFM Act,2021 on reallocation of funds.
4. On matters pending bills, the Committee recommends that, the executive commit to spend within their budget.
5. The Committee recommends that, feasibility study and robust public participation should be done before project implementation.
6. The Committee recommends that, County Executive to develop a risk management policy without undue delay.

Mr. Speaker, in conclusion the committee urges, that this House adopts the Committee report of the auditor general on County Executive of Laikipia for the year ended 30th June, 2019. With that Mr. Speaker i call the Hon. Mary Samken to second the committee report.

Hon. Mary Samken: Thank you, Mr. Speaker. For giving me this opportunity, I rise to second the report. The Hon. Chair has taken us through the report perfectly and I know the Members have understood and internalised it so that they can give their views. As the committee has recommended and observed, when the Auditor General comes for auditing there are a lot of errors and documents that are not provided. When a committee calls the officers, they are able to explain and provide documents that they never provided to the Auditor General.

Sometimes you wonder whether they are not prepared on the time of the Auditor General or whether they prepare these documents after these reports are published. As the committee has said, it is good that those officers who are sleeping on the job, should be held accountable so that they be serious on their jobs. It is bad that as a County, the reports are published and the County is seen as a lot of money is lost.

When you call these officers you find there is no money that is lost, sometimes you wonder who is not telling the truth and who is sleeping on the job. As we have recommended, it is good for each and every one to carry their own cross, especially those officers who are not ready at the time of the audit. Mr. Speaker. So that the county will not be put on the newspaper headlines, on claims that money has been lost or someone has taken the money, while it is not true Mr. Speaker.

I urge the Hon. Members to contribute because there are a lot of things, there are pending bills, overpayments of employees and also issues touching the Honourable Members. I also urge Members to approve the report, so that it can go to the next level. Thank you Mr. Speaker, and I second.

Hon. Stephen Ndiritu: Asante, Bwana. Spika. Kwanza nataka kushukuru kwa kazi mzuri ambayo imefanywa na kamati. Mwenyekiti ameweza kueleza vizuri kuhusu hii ripoti, ni

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ripoti ambayo inafaa kupitishwa na hii bunge. Nikieleza maoni natoa kwa maana unaelewa nilikuwa mwenyekiti wa hii kamati kabla nifukuzwe, kwa hivyo naelewa kitu kidogo kuhusu haya mambo. Unaweza kutolewa kutoka kamati moja na ukapelekwa kwa nyingine.

Bwana Spika, Nafikiri kazi ambayo ilifanywa na kamati, waliifanya ile kazi kwa niaba ya Bunge. Nasema hivyo kwa maana mimi ni mwenyekiti wa bajeti na kazi yangu ni kuhakikisha bajeti ya Kaunti imeletwa. Wakati niling'atuliwa kulikuwa na kiongozi wa Wengi Mheshimiwa Kiguru. Leo tuko na Kiongozi wa Wengi mwingine anaitwa Mheshimiwa Thomi, naomba nisitolewe hii ambayo nimekalia. Naomba pia yeye asing'oe na wengine wasingolewe. Tunataka Bunge ifanye kazi na tufanyie wananchi kazi.

Nimeangalia hii ripoti na nikaona kuna mambo ambayo yaliweza kufanywa kinyume na sheria. Ukiangalia katika uchunguzi wa kamati wanakamati wanafanya kazi kwa niaba ya Bunge. Utaona kuna pesa ambazo zilitumika bila idhini ya Bunge. Hiyo ni hatari, na kama kuna afisa anaweza kutumia pesa bila idhini ya Bunge, yule ni mwizi.

Katika pendekezo, nilidhani nitapata Kamati wamesema yule mtu afungwe, kwa maana hizi pesa zatumika hapa. Ni pesa ambazo mwananchi wa Laikipia ametolea jasho. Kama kuna mtu atatumia bila idhini, inamaanisha hata hastahili kuwa pale Bwana Spika. Mwenyekiti na kamati wanafaa kuwa na pendekezo ya kuonesha vile yule mtu anaweza fanywa.

Bwana Spika tukisema yule afisa ambaye amefanya ile kazi, anafaa kuitekeleza kwa wakati ufao huo ni utani. Sisi kama Bunge lazima tuwe makini na tuwe waangalifu kabisa kwa maana tunahitaji pesa ya mwananchi wa Laikipia itumike kwa njia mzuri. Katika hii ripoti hilo ndilo limeniguza sana, kwa maana leo tumewapea bilioni nane na zaidi. Mimi niko na uoga kwa sababu huenda tukaelezwa tena wametumia zile pesa bila idhini ya Bunge.

Sisi kama Bunge lazima tuwe waangalifu, na naomba pia zile kamati zingine wawe makini. Kama ni kamati ya miundombinu waangalie zile pesa zilipewa ile idara, zimetumika kwa njia ambayo ilikusudiwa na njia ambayo Bunge ilipitisha. Kamati ya kilimo pia pesa ambazo tuliweka kwa sababu ya maji, ili wananchi waweze kupata maji safi, itumike kwa ile kazi.

Kamati ya Elimu, ile pesa imetengwa kwa kutengeneza darasa za chekechea, itumike kwa hiyo kazi. Mimi nafikiria Bunge hili, kazi yake kubwa ni kuhakikisha ya kwamba imefanya uangalizi. Hata tukiweka mapendekezo, nafikiria tunafaa kuwa na mapendekezo ambayo ni ngumu na shupavu.

Naelewa Bunge kwa uamuzi wa kesi iko kiwango moja na Mahakama Kuu. Mahakama Kuu inaweza kukufunga kwa makosa na hili Bunge pia linaweza pendekeza. Wale afisa ambao wametumia pesa ya umma kwa njia mbaya waweze kufungwa, na wanapofanya vile, Kiongozi wa mashtaka ataingilia kati na kuhakikisha wamechukuliwa hatua na kufungwa.

Tunaweza kuwa tunasema pesa inatumika vibaya na pendekezo ni afisa yule anafaa kuwa anaingia mapema. Yule afisa anafaa kuwa ameelezwa mapema na mambo mengine mengi, ambayo hayawezi kusaidia. Tunataka hatua mwafaka, kama kuna makosa yamefanyika, pendekezo liwe yule afisa afutwe. Kama pesa zimepotea yule afisa tupendekeze afungwe na Bunge lina zile nguvu.

Bwana Spika nataka kupongeza kamati kwa kazi njema ambayo wamefanya. Kama kamati hawangekaa chini na kuleta hii ripoti yote na kuchambua matumizi ya pesa, sisi kama Bunge hatungeelewa hayo yote. Kwa vile wameifanya kwa haraka, tutakuwa na nafasi nzuri ya kuweza kukagua na kuiangalia. Sisi kama Bunge tukiona kamati wameweka pendekezo

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ambayo haitoshi, tuko na mamlaka. Ningetaka utupatie mwongozo kama tunaweza ongeza pendekezo zingine kwenye ripoti.

Bunge tunaweza kuwasaidia kuweka pendekezo zingine ambazo zitasaidia Kaunti ya Laikipia na ambazo zitasaidia kutotumia pesa za serikali siku zijazo. Nikiangalia pia katika upekuzi na pendekezo, nimeona ya kwamba, kamati wameona ya kwamba afisa ambao wako katika idara ya fedha, mkaguzi anapowasili kufanya hesabu, hawana hati zote. Kwa nini?

Naelewa ya kwamba mkaguzi anapohitaji kuja, huwa anawajulisha kabla. Na kile ambacho kinahitajika, ili kujitayarisha kabla. Bwana Spika, sielewi kwa nini afisa ambaye ile ni kazi yake, utapata ya kwamba hajapeana orodha ya zile vitu ameitishwa. Huo ni uzembe wa hali ya juu

Katika hii Kaunti ya Laikipia, najua Gavana wetu Hon. Ndiritu Mureithi, hapendi uzembe. Amesema mara nyingi, na amesema afisa wanafaa kufanya kazi. Sisi kama Wabunge tunafaa tuwasukume hadi ile kazi ifanyike. Gavana hata saa moja utampata kwa ofisi ameingia. Ofisi zingine ukiingia utapata wafanyakazi hawajaingia hadi saa tatu, huo ni uvivu. Wanafaa kufanya kazi kwa niaba ya watu wa Laikipia. Mkaguzi alipofanya hii ripoti, aliweza kuona makosa mingi ambayo yaliweza kuletwa hapa.

Wakati kamati wameenda kuangalia ile ripoti, utapata afisa alieleza kamati na wameleta karatasi ambayo mkaguzi alikosa. Kwa nini afisa apate zile karatasi wakati mkaguzi alihitaji haya kupatikana? Bwana Spika, Hata tukisema zile karatasi ziliundwa na kutengenezwa, hatutakuwa tumekosea. Hakuna vile mkaguzi ataamka na aamue kuja, lazima apeane notisi. Najua mwenyekiti anaelewa Bwana Spika, Mambo mengi katika hii nchi nimegundua wananchi ama Wakenya, wanaishi kwa kubusiana. Unanibusu, na mimi nakubusu, unanikumbatia na mimi pia nakukumbatia.....

Hon. Speaker: Order, Hon. Ndiritu!

Hon. Mutahi Muritu: Asante sana, Mheshimiwa. Spika. Nakushukuru na pia naomba ufafanuzi zaidi kutoka kwa mzungumzaji. Kidogo anatuchanganya lugha. Anapotumia jina busu, sisi Wajumbe hatuwezi busiana. Kwa tafsiri yangu busu ni kati ya watu wanao pendana, wapenzi. Akisema tunabusiana na sisi ni wanaume kwa wanaume, sijui ni taswira gani anataka kutujengea katika Bunge. Atutolee ufafanuzi zaidi, ili isiwe kwenye kumbukumbu ya kwamba Wabunge wanaume wa Laikipia wanabusiana.

Hon. Stephen Ndiritu: Asante Bwana Spika. Unajua Kiswahili ni lugha ambayo tumesoma. Inalingana na vile kila mmoja wetu anaielewa. Amesema kwamba kubusiana ni upendo, hapa kwenye Bunge tunafaa kuwa na upendo, lakini kuna wale watavuka mipaka, na kuna wale watakuwa na upendo halali. Ndiyo maana nazungumza hapa. Tuko katika Bunge moja na maana nawapenda wote. Sisi wote tuishi kwa upendo, leo mimi ni mwenyekiti, na kesho naweza furushwa niwe mwanachama, na nitafanya kazi pia.

Nimesema Hon. Chris Mark, nilikuwa mkubwa wake na kesho anaweza kuwa mkubwa wangu, ndio nataka tupendane. Leo tuko na Kiongozi wa wengi mgeni, na juzi alikuwa ni mwingine mrefu ambaye...

Hon. Speaker: Order, Hon. Ndiritu!

Hon. Mutahi Muritu: Bwana Spika, Tafadhali nakuomba utoe mwongozo. Mheshimiwa mwenzangu hata kama tunatafsiri namna gani, tunastahili kuongea na kutumia neno lolote likiwa na maana yake inavyo ainishwa. Anasema bado atabusiana, eti sisi tutaendelea kubusiana. Tusitoke kwenye hilo mada kwa sababu hilo ni jambo kubwa, kwa

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sababu busu sio kwa kushikana mikono. Busu ni mdomo kwa mdomo wa mwenzio, ama unamguza kwenye shavu lake. Sasa anatueleza wanabusiana na Mheshimiwa Chris Mark. Sijui kama anataka kutuonyesha ya kwamba kuna biashara zingine, kwa maana Mheshimiwa Chris Mark, ni mwanaume mwenzake.

Ikifika hapo inakuwa ni watu wanafanya jambo ambalo linakiuka mipaka. Sijui anamaanisha nini. Naomba afafanue zaidi na unisaidie niweze kuelewa Mheshimiwa Spika, maana anajaribu kukwepa mada na anarudia lile kosa. Anarudia lile kosa na kwa hivyo naomba tafsiri zaidi. Naomba utoe mwongozo vizuri, kwa sababu amesema wanabusiana na Mheshimiwa Chris Mark. Sasa ningetaka kujua walikutana wapi na Chris Mark kwa sababu hiyo inaleta shida kidogo.

Speaker: Mheshimiwa Ndiritu, tafadhali elezea kwa sababu hili jambo linaweza kushangaza wajumbe. Ninaona ya kwamba tayari Mheshimiwa Judy ameshangaa. Kwa hivyo itakuwa vyema uwaelezee ili isiweze kuleta yale ambayo haukumaanisha.

Hon. Stephen Ndiritu: Asante, Bwana Spika. Naona ya kwamba Mheshimiwa Mutahi anaweza kuwa mwalimu mzuri wa Kiswahili kunishinda. Lile ambalo namaanisha katika huu mswada, ni ya kwamba sio vile anadhani. Mimi nasema watu wapendane. Kama busu ni kubusiana kwa mdomo, hilo naondoa kwa sababu hatubusiani kwa mdomo bali ni kukumbatiana kwa wema ili tuweze kuwa na ushikamanao zaidi katika huu mswada na katika hili Bunge, kwa sababu kesho mimi naweza kuwa siko katika hili Bunge au kesho kutwa mwingine hayuko.

Nilitoa mfano ya kwamba leo naona Kiongozi wa Walio Wengi ambaye ni Mheshimiwa Thomi akiwa mfupi kwa sababu nikikaa hapa, hata kuona mbele ilikuwa ni shida kwa sababu aliyekuweko alikuwa mrefu. Kwa hivyo nataka kusema ya kwamba kama leo nimeshikilia kiti chochote, kesho ni mwingine atakayeshikilia na kwa hivyo katika hili Bunge ningeomba ya kwamba tuwe na umoja, ushirikiano, mawazo mema kwa mtu na yule mwingine kwa sababu kesho hatujui itakuwa aje. Ya Mungu ni mengi na ya kuku ni mayai wahenga walisema. Huu ni mswada wa maana na umeweza kutueleza vile serikali imeweza kutumia pesa ambazo walipewa na Bunge.

Bwana Spika, mahali ambapo nimekuuliza uweze kutupatia mwelekeo, ni kama tungekuwa na uwezo wa kuweza kuongeza mapendekezo, kwa sababu katika mapendekezo nimeona ya kwamba kuna upungufu kidogo kwa sababu hatujapendekeza kwa mfano, kumpatia afisa jukumu zaidi ili aweze kufanya kazi yake ipasavyo. Nikasema ya kwamba leo tumepitisha bilioni nane na kama kesho hatutasema huyu afisa achukuliwa sheria, tutakapompata ametumia hizo pesa kulipa wafanyi kazi, sisi kama Bunge tutafanya nini? Hayo ndiyo nilikuwa naomba mwelekezo wako ili utueleze kama tuko na uwezo wa kupitisha ilivyo au kuongeza pendekezo ambalo litachukulia yule afisa hatua kali, hata kama ni kuwekwa korokoroni awekwe kwa sababu ya kutumia pesa kwa njia ambayo haijaidhinishwa. Kwa hayo machache ninaona ya kwamba Mheshimiwa mpale amefinya…

Hon. Daniel Mugweru: Mheshimiwa Spika, nilikuwa naomba tupewe ufafanuzi na Mheshimiwa Ndiritu kama ni sisi tulio na upungufu au ni ripoti.

Hon. Stephen Ndiritu: Bwana Spika, sijasema ya kwamba Wajumbe wako na upungufu bali ni ripoti ambayo iko na upungufu wa mambo fulani, yaliyo muhimu na ndio maana tunaomba utupe mwelekeo kama tunaweza kuongeza. Kama tuko na uwezo basi mimi nitapitisha hiyo na iweze kukubalika.

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Hon. Simon Kanyutu: Mr. Speaker, I am concerned because the report that we are deliberating is for 2019 and now we are already in 2021. Most of the things that are in the report, some have been accomplished. Now if we claim that it is not satisfactory, I don't know how we will go about it. I think we need your guidance on the same.

Speaker: I think that I can respond to that when Hon. Ndiritu is in. We know very well that when we make additional recommendations in that report more than it was tabled, then it means that we amending a committee's report. We are all well versed how to move amendments in this House but that does not also limit us from introducing something if an officer has misused finances, and maybe that committee's report did not give a weighty recommendation on how that officer should be dealt with.

We can introduce a new report based on that finding of the committee that we are urging the County Executive to do A, B, C, D as far as the consequence of that act the officer committed, as long as that is within our jurisdiction or maybe the officer we are dealing with is an officer who can be dealt with by the House. So right here we cannot make an additional recommendation because we are amending a report of the committee unless we follow the procedure of amending a committees report.

Hon. Daniel Mugweru: Thank you, Hon. Speaker for giving me this chance to make my contribution and support this report. I was just about to say that I will not make my contribution because my fear was, when Hon. Ndiritu said that he was the Chair, I remember that I was the Chair and at the same time I found Hon. Majority asking for a pen and so by body language he communicated to me that he is next to make his contribution. I remember that he was still a Chair and I am concerned whether it is the people who have been serving in this committee who want to make contributions, the ones who are in and out.

Mr. Speaker, it is a good thing because anytime that you are given a responsibility, it is because you can represent others or do something on behalf of all Members. Therefore, if tomorrow you will be told that somebody else will do this on your behalf, you should always appreciate and be happy for the same.

It is high time as an Assembly we understand that the role of oversight can only be best done by the Assembly. When we bring such a report in this House, we find that this report being done and tabled in the House by a committee in this House, it is the best thing that we can do to this county. Sometimes back we used to hear that the auditors are going to the Senate and we have always wondered that today for example, if we have an office at Gathingi and you tell a Senator that there is a place called Gathingi, he will wonder whether Gathingi is a village or a name of a person. So the best people to do oversight are the Members of the County Assembly because they are the ones who understand the areas they represent better than anybody else.

Mr. Speaker, if tomorrow I am elected as a Senator of Laikipia, it does not mean that I will be in the Committee of Public Accounts. So it hurts when you hear that a Senator of Bungoma is talking about an audit report of a place maybe called Laria in Marmanet. He does not even understand what Marmanet is. So when the Assembly goes directly to the audit reports, it feels better and it gives a lot of weight. I wish to congratulate the committee also being a member of the same committee for seeing it is important to do this work instead of being done in Nairobi. As we have been taken through the report by our Chair whereby I am sure that everybody has understood the report, it is very serious because even the Member of Thingithu has talked about the officers who are lazy in this county.

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Mr. Speaker, if you go by the recommendations that have been given by the committee that when the auditors come to the officers, it is always important to furnish them with relevant documents and information at the right time. When they do not do so, we find ourselves being put in newspapers all over and maybe there is no money which was misused but only because somebody was not able to produce relevant documents and now we find the whole county and Assembly put in newspapers, as if we have misused money, yet it is only a single person who failed to produce documents to the auditors. As the Member has made his contribution, we need to take serious actions of people who do not furnish the auditors with the relevant document because it is not their offices which are touched. Today if the Education Chief Officer fails to produce the relevant documents, it is not the Department of Education which will be put in the limelight but the Laikipia County Government, whereby we are part of it.

A single person can tarnish the name of the Governor and the Members of the County Assembly and everybody who works in this county. Therefore, we need to give a send warning that anybody who does not produce relevant documents, we will assume in one way that he/she is out there to tarnish our names. If somebody is ready to spoil your food, then you should deal with that person with anger and give the harshest punishment ever. Therefore, anyone who is trying to joke around with our work and tarnish the County Government of Laikipia, he/she should be dealt with seriously. So it has been a concern from the auditors all through.

Mr. Speaker, especially if we talk about the procurement department, they are always late to produce documents. In every stage, I always hear Hon. Members in this House complaining that the BQs are not out and here the auditors are complaining that the procurement department do not provide relevant documents. We must stand up and work very hard to ensure that this department is streamlined so that it may not tarnish the whole county.

Mr. Speaker, the other issue that the auditors are touching on, it's whereby we as an Assembly are responsible of the same on the issue of re-allocation. The Count Executive from time to time has chosen to re-allocate funds without the approval of the Assembly. Today we might find that maybe the Hon. Member from Tigithi has proposed to do a nursery at a certain place and then tomorrow the Executive is doing an ECDE in a different place. When the auditors come, they assume that the ECDE class was not constructed. So in the re-allocation of funds, we must also stand as an Assembly. Whatever budget we set in this House should be implemented as it is. The Executive should implement the budget that we passed and not anything else. In case of re-allocation, this House should be notified to do the same because it is our responsibility to do all these re-allocations.

Mr. Speaker, on matters of pending bills, we need to push very hard or urge the Executive to spend within their budget. If you know that you only have five million, why commit ten million? This is how we find ourselves with pending bills because you know very well that your budget does not exceed five million and then tomorrow you allocate and give out a tender that is worth ten million. Where do you expect that money to come from? You should always spend within your budget. So we need to stand as an Assembly, support this report and afterwards we move an extra step of ensuring that the recommendations that are here are properly utilized.

Mr. Speaker, the issue of the projects which we execute in our wards, before the Executive gives out the BQ, they are supposed to do a feasibility study and ask themselves whether there is value for money. Because, why would you do a bridge worth Kshs.20 million yet you do not open up that road. That only becomes a waste. You should do a visibility study and ask yourself, if we do a bridge which is worth Kshs.20 million, will it help the community?

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Two years ago we had a project that, to give an example because at that time maybe I was the Chair and I understand it, there was a bridge that was said to be done in Segera. They set a budget of ten million only to find out that the bridge costs Kshs.30 million. We are supposed to do a feasibility study and ask ourselves: is this enough for this project? So that tomorrow we may not find ourselves in problems.

I support the report and urge the Hon. Members to support it, and let us work on moving to the next step of making sure that the recommendations that are here are properly implemented, they are utilized and the Executive gets the whole report, and push them to make sure that they adhere to what we have recommended. Thank you.

Hon. Mutahi Muritu: Asante sana, Mheshimiwa Spika. Nasimama kutoa mchango wangu kwenye hii ripoti. Kama kuna kitu sisi kama Bunge tunastahili kuangalia na kutilia maanani zaidi nafikiri ni hii Kamati ya Usimamizi wa Fedha za Umma na Uwekezaji. Hii ni kwa sababu ni baada ya sisi kupitisha sheria, kanuni na bajeti. Watekelezaji ni upande wa serikali. Niwashukuru sana kamati kwanza, wamefanya kazi nzuri sana, lakini hii ripoti pia inatupa changamoto sisi kama Bunge na kamati zake. Niishukuru kamati, kama vile mzungumzaji kutoka Thingithu alivyokuwa anasema, kuna mahali hata sisi tulikwama kidogo.

Hii ripoti ilitakikana kuja mapema kuliko tulivyokusudia. Ukisoma kwenye hii ripoti, hata kama naiunga mkono, asilimia kubwa naona wao walichukua maoni ya afisa aliyekuwa anatoa majibu. Sijui kwa nini walimwamini sana yule afisa. Ukienda kwenye ukurasa wa 6, 7, 8, 13, 16, 17 na 18 unaona... twende kwenye ukurasa wa sita. Ukienda kwenye utangulizi wanasema: *"Section 74 of the Public Finance Management Act, 2012 states that..."* Ukisoma vizuri sana inavyoeleza kuhusu sheria, ukirudi tena kwenye ukurasa wa saba, unaona kwenye sehemu ya 1.0 "*compensation of employees".* Sasa unakuta pesa tuliyokusudia kwa maendeleo yule afisa alitumia madaraka yake akachukua fedha zilizokusudiwa kwa wananchi na kupeleka kuwalipa wafanyakazi. Ukienda kwenye ukurasa wa nane unaona majibu yanayotolewa;

> *"Over expenditure on compensation of employees. During the year under review the approved budget on compensation of employees of the County Executive was 2,430,324,299 while the actual payment amounted to 2.6 billion resulting to an overexpenditure of 185,834,512".*

Mimi nilikuwa najiuliza kama zaidi ya milioni mia mbili zilitolewa na hazikupitishwa kwenye bajeti, inaonyesha kuwa kazi niliyokusudia kufanya... kwa sababu milioni mia mbili, ukiangalia kulingana na bajeti yetu ya Kaunti, ni idara moja au mbili zaidi. Inaumiza sana lakini ufafanuzi hautolewi zaidi. Unakuta, *"the officer",* hicho ndicho kinaniuma zaidi. Inasema;

> *"The officer informed the committee that the compensation of employees was exceeded by the one..."* yeye anakiri baadaye hapa "*as indicated in the audit findings. The County Executive realized that these were unnecessary expenditures and wrote to seek approval from the County Assembly within a period of sixty days as stipulated in Section 135 of the PFM Act 2012. See the request dated..."*

Hakuna *request*. Hiyo *request,* hata picha tunazoelezwa kwa sababu ukisoma kwenye hiyo ripoti, hakuna. *Request* iko wapi, ya kuonyesha kuwa; Ili sisi tujisahihishe zaidi na kuweza kuelewa. Ama nao kamati, na Mwenyekiti yuko hapa, aliiona hiyo ripoti? Aliona hilo ombi ama aliambiwa?

Katika taarifa inaonekana ni afisa mwenyewe alisema lakini tukiangalia kwenye viambatanishi vyote hakuna idhini. Idhini yapaswa kutoka kwenye Bunge na tuione waziri aliandika ni tarehe ngapi. Hamna. Pili, ukienda kwenye ukurasa wa 13, ili niende haraka zaidi,

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"*Compliance with Public Finance Management Act. The statement of receipts and payments reflects compensation of the employees".* Unashindwa kuelewa, kwa sababu ukisoma utangulizi wake unasema matatizo mengine yalitokana na manispaa za zamani za wafanyakazi, Manispaa ya Nyahururu, ya Rumuruti na serikali za wilaya za Serikali ya Kaunti ya Laikipia.

Sasa unashindwa, kwa sababu hiyo haikuwa serikali ya kwanza. Hii haikuwa serikali ya kwanza, tulipata serikali ya kwanza mwaka wa 2013. Ukiangalia hapa unashindwa kuelewa kama ndipo walipogundua. Kila mwaka wanatayarisha bajeti yao vizuri lakini tukipitisha bajeti wanakuja kuongeza pesa nyingine zaidi ya milioni mia mbili. Pia hawana ridhaa kutoka kwenye Bunge, wanafanya ovyo tu.

Mheshimiwa Spika, wakati mwingine hata kama tunapenda hii serikali, hapa kidogo panaonekana pana shida. Kuna shida kubwa inayohusiana na kazi iliyofanywa. Ukienda kwenye ukurasa wa 14, *"Irregular splitting of procurements".* Ndugu zangu Wajumbe, hebu tuiangalie hii ripoti hata kama tutairidhia, na tusionee mtu aibu wala kupepesa macho yetu. Kuna kitu kimoja kisichoniridhisha, ripoti ya mkaguzi wa hesabu za serikali tunayoambiwa kwenye hii ripoti kwamba sisi ndio tunatakiwa kuangalia zaidi ili kuweza kupata rejea, hakuna.

Mimi ningetakikana nione ili taarifa tunayopewa... Wajua kamati wanaweza kukaa na kuambiwa na wale maofisa kwa sababu ukiangalia asilimia kubwa ni afisa, tuone huyo mkaguzi wa hesabu za serikali alisema nini. Usije ukatuambia kwamba mkaguzi wa hesabu za serikali aliona haya matatizo lakini sisi wenyewe hata kwenye ripoti hatuna, ili tuone kwamba mkaguzi wa hesabu za serikali alisemaje mwaka wa 2018/19. Hamna. Mimi ni ripoti tu nasoma, imetayarishwa nami naiangalia tu lakini vitu vingine havipo.

Nenda kwenye ukurasa wa 17, *"The officer informed...".* Subiri, wewe si ndio unatetea kuwa Mwenyekiti kule ulikokuwa. Kama wewe ndio ulikoroga ripoti tuko nawe hapa, tuko nawe sambamba. Inasema;

> "*The garbage skip bins were purchased in the FY 2018/19 with a plan to purchase skip loaders in the FY 2019/20. However, the approval of the budget for the FY 2019/20 was delayed and therefore the procurement of the loaders was also affected. In this regard, the department decided to install the bins immediately awaiting procurement of the skip loaders. At the time of the audit, the bins were yet to be distributed and installed. However, they were later distributed and installed for use on 18th January, 2021. Photographs for the same are attached in Annex 9 (a) and (b).*
>
> Sasa *annex* iko wapi?

Twende zaidi, twende kwangu. Sehemu ya 1.5, "*Poor workmanship"*. Wanaeleza katika hospitali. Nimesikia wenyekiti wa kamati wamekuwa wengi na nimesikia mwenyekiti aliyekuwa, pengine ni kwa vile tumekuwa na wenyekiti wengi, ni kweli ametetea sana kwamba Kiongozi mpya Wa Wengi asije akafanya mabadiliko, lakini huo ni uhuru wa uongozi. Sijui kama ni kwa sababu kuna wenyekiti zaidi ya watatu ndio sababu hii ripoti inaleta shida kidogo

Bwana Spika, *unsupported supply of agricultural machinery equipment*, ukurasa wa 18. Kusema ukweli kama kuna ripoti tunayostahili kuiangalia zaidi ni hii. Nenda kwenye sehemu ya 1.7 uiangalie. Kwenye ukurasa wa 19 inaeleza, *the officer informed the committee that the Kshs. 723,000 not utilized was reallocated to:*

> *Cater for the cost of test pumping to determine borehole yield and water rest level and the additional 4 no. Solar panels required to meet the power...*

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Sasa anatenga pesa vipi, hata kama ana uwezo aliopewa katika kanuni zetu za matumizi ya fedha za serikali katika kifungu cha 135 (d) na kwingineko, anatakikana kabla hajachukua hiyo hatua kuliarifu Bunge.

Speaker: Hon. Members, we will continue reading where you are reading that *"the officer informed the committee that",* Kindly be seated.

Hon. Mutahi Muritu: Thank you, Sir.

Speaker: There is somewhere that is saying that the field instruction notes are attached on Annex 14 (a) while the test pumping results are also attached as Annex 14 (b). Where are these annexes?

Hon. Mutahi Muritu: Mheshimiwa Spika, hiyo ndio shida yangu kwa sababu...

Speaker: I think you needed to have that explanation so that we can be able to move together and can be able to read whether there are things that are missing. Hon. Chair?

Hon. Chris Mark: Thank you, Mr. Speaker. First of all is to guide my Honourable colleague. The word officer re-informed must always be there because as a committee we must always say what the officer responded same as the Senate and the National Assembly. Never tire to see that name. It will always be there in the audit reports until we change the way audit reports are asked.

From what the officer informed the committee is what we draw as an observation and recommendation. If you want to base what the committee looked at, just check what we said on our recommendations and observations but we must be fair to the other side. We must respond and it has always been like that since 2017. The annexes are usually given responses to the committee. We get a file and we are able to draw these reports.

Mr. Speaker, we thought that as much as the committee has the mandate of that job given by this House, we did not see the issue of burdening the House with many annexes but if Members would wish, I know my officers can bring these annexes because we as a committee were not told by just hearing. We check these annexes annex by annex. Yesterday I had a very big document here similar as those brought in this House.

These are where the responses and annexes are. The committee's observations and recommendations are drawn from what we get from responses and what we see from the annexes but the way the officers respond to the committee, we must always write as it is because I know a Member who was really complaining that he is tired of hearing the word the officer informed…

Speaker: You will do that when you are doing your reply. I had only given you a chance to talk on these annexes.

Hon. Chris Mark: The annexes are usually scheduled in such documents but if a member wishes we can always attach. I hope the members will read because we have always had the documents here. Thank you, Mr. Speaker.

Speaker: That is what I wanted to confirm so that when one is reading, you can always be guided so that even if the annexes are not here and I know they are somewhere else, during my free time I can inform myself with the annexes. Before I give back Hon. Mutahi, what is it Hon. Ndiritu?

Hon. Stephen Ndiritu: Thank you, Mr. Speaker. It was on a point of clarification from the Chair. Ningetaka kuelewa na ni kweli nimekuwa mwenyekiti lakini kuna jambo tunakosa

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hapa. When you said the officer informed, what about the auditor. Wakati umemwita afisa pia lazima uite mkaguzi. Hapa tunaona *"the auditor also informed the committee"* Naungana na mwenyekiti lakini kuna kipengele kinakosa. Hii ni ripoti ya ukaguzi na inafaa tumsikie mkaguzi baada ya huyu kusema. Baada ya kuonekana, maoni yake ilikuwa yapi ili tuweze kuendelea.

Speaker: What happens is the auditor general gives the report and based from that report we go bit by bit through each and every query then we call the officers to respond on what the auditor noted about the spending as far as the County Government of Laikipia is concerned.

Hon. Chris Mark: To the former Chair of CPAIC, for us to respond and sit in these committees, we are basing on the auditor general statements. If you can look at page 18, 117; unsupported supply of agricultural machinery and equipment is the voice of the auditor general. We called them to tell the auditor general's voice and feelings are based in this report part by part. That is why we are able to call the officer. Note, if the Auditor General said they were unsupported, what is the response from the executive? That as Members we come with conclusions and observations.

Speaker: Exactly. In ruling your report you do not form a report from nowhere. It is what the Auditor General said in his report, then you call the officers to come and respond where there are issues raised. Hon. Mutahi continue.

Hon. Mutahi Muritu: Nashukuru Sana. Ningetaka anielewe. Kumtaja afisa sio kwamba inakera zaidi. Kazi yao ni kama walimwamini sana ilhali wao ndio walikuwa wanamkagua. Sina shida na majibu ya afisa. Mwenyekiti amesema kwamba zile *annex* hawakuweka zote. Naamini ripoti za mkatibu wa hesabu za serikali huwa na jalada kubwa zaidi lakini ni nchi nzima. Kama kuna ushahidi ulistahili kuwekwa kwenye hii ripoti, mwenyekiti yuko na timu nzima ya kukagua zile stakabadhi ndio kuweka ushahidi wake zaidi.

Mwenyekiti anapoleta ripoti, mimi huenda sitaweza kupitia na kuomba zile nyaraka na zingine. Naamini kupitia bunge lako na utoe mwongozo, wao ndio wanafaa kunisaidia kwa sababu kama kuna maombi ambayo iliombwa kwa bunge tutapata ile taarifa na majibu yakatolewa. Ukiangalia ni fedha mingi sana kwa ile miaka.

Wacha niende katika majumuisho na maoni yao. Wanasema;

The Committee observed during the period under review the County Government reallocated development funds to pay employees without seeking approval from the County Government under approved Supplementary Budget for the addition expenditure. This was contrary to Section 134 and 154 /1(d) PFM Act, which provides;

154. (1) An accounting officer shall not authorise the transfer of an amount that is appropriated— (a) for transfer to another county government entity or person;

(b) For capital expenditure except to defray other capital expenditure; or

(c) For wages to non-wage expenditures.

Sasa, tumeenda pale tukasikiza yule afisa. Kamati imekuja na kuangalia haya maoni lakini kamati/ripoti inapendekeza nini? sijui kama huyu amekiuka sheria. Sijui kama mwenyekiti amemuita kwenye kamati kuweza kufafanua zaidi. Mheshimiwa Spika, kwenye hiyo miaka yote imekuwa ni mazoea katika upande wa serikali. Zaidi ya shilingi 138, 000, 000 baada ya ugonjwa wa Korona kutokea tulikuja hapa kwenye hili bunge. Mwenyekiti ni shahidi

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wangu kwamba asilimia kubwa ya miradi hata wa leo hata bajeti ya ziada tulipitisha juzi, kusema ukweli tuliangalie hili zaidi.

Kama tulivyoona toka mwaka wa 2018 ni milioni mia mbili. Tunaona ni mamilioni ya pesa na miradi mingi haijatekelezwa. Pesa zingine zimekuwa kama upotevu hata za serikali iliyopita. Kidogo mwenyekiti nitakaa hapa nisubiri wakati utakapokuwa unafanya majumuisho yako uweze kutupa mwongozo zaidi. Hayo maombi wanaomba kama hayako hapa hatustahili kupitisha. Naomba mwenyekiti uhairishe hii ripoti.

Utaleta ripoti ingine ya mwaka wa 2019 na 2020. Tutapitisha. sio kwamba tunaipinga hii ripoti lakini kama vile Mheshimiwa kutoka umande amesema tutajipata kwa magazeti. Mkaguzi wa hesabu za serikali kitaifa alishatoa ripoti yake. Hizo nyaraka zote zinafaa kupitia hapa. Tuangalie zidi tusije tukajikwaza mbele ya safari kuhusiana na hii ripoti. Naomba mwenyekiti tuliangalie hili swala na tuwe makini sana. Kama nyaraka hazipo ambazo naweza pitisha, mimi naenda na hii ripoti kwangu kuiweka kama kumbukumbu.

Kama kutakuwa na mushukir kidogo nitakuwa narejea. Ndio sababu mko kamati yetu ya biashara ambayo kuidhinisha ripoti kama hizi ili ziwe katika kumbukumbu katika siku zijazo. Kitu kilichopitishwa kwenye bunge hili kinakua ni sheria na kanuni unayoweza kusimama nayo. Namsubiri mwenyekiti atakapokuja kufanya majumuisho mimi atanishauri zaidi na kamati kwa ujumla. Asante.

Hon. Peter Thomi: Thank you Mr. Speaker. I rise to make my contribution on CPAIC Committee. I have been a Chair to this Committee and likewise my brother here Hon. Stephen Nderitu. Today we have the able Hon. Chris Mark. There are times that I always said jokes aside. This Committee among the Committees not only here but also in the National parliament and the Senate, it's a very strong Committee. It carries the message.

Mr. Speaker, we have our work to approve and pass the budget. We give money to be spent. We have officers who have given a response as queried by the Auditor General. It is self-explanatory. A summary of the queries by the Auditor General are in page 22. Just to mention a few; over expenditure on compensation of employees. That is a query of an Auditor General. It was a response by the concerned officers.

Mr. Speaker, if these Officers gave this reply, from where we come from, if this was a question based on work carried out in Githiga Ward and this officer was queried by the Auditor General in the presence of those residents, these officers would be stoned to death. The response given by these officers is just a response to fulfil a duty.

The Chair and his Committee have given their recommendations. That is why we are going to adopt the report. That I can say is the reason I have been supporting BBI. The Minister should come from this House. We know our people. I know our Governor is sober and does not support some of the issues that are here. The auditor has queries and response given.

Mr. Speaker, unauthorized reallocation of development funds to pay salaries. How do you promise the people of Ngobit and assure them a market will be done there and later the money is used to pay salary? Yet, that is not allowed and we remain silent. Delay in construction of water pans. Why should we have that delay knowing water is life and part of this county is dry?

Hon. Members, I understand this document. The auditor queries the officer replied to, get time and read what was asked and the response. The committee has done its work but at times we have to be careful. If we as Hon. Members will lose in our constituencies, it is because of these kind of issues. We have done our work and given the money. The ones given money

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are going to fail us. True, our work is oversight. One day we will be queried by the people we represent because we did not see what was seen by the Auditor General.

I would urge the Hon. Members, despite adopting the report let us get time to summon these people. If they are not fit to be in office, he should not be there for the sake of us and the people we represent. That is a person who has no interest in what we do down there. We are answerable to those people. How can you promise people water pans and you don't deliver simply because you diverted the funds to other areas?

Hon. Chris Mark and your team, be stronger when dealing with these issues. I have been a Member and Chair of this Committee. Sometimes we us a House we want that audit team to meet Members so that we can discuss reports like this one even if we are not giving recommendations, but let us also understand so that we can be answerable to the people we represent.

Hon. Members, we can bring business to a standstill because this is the strongest committee. Even the President one day was a Chair of CPAIC Committee. Even Hon. Mwai Kibaki.

Speaker: Hon. Mugweru?

Hon. Daniel Mugweru: Mr. Speaker, it is a clarification. It is not that they were convened somewhere to discuss how the report is. What we have done is that we have given the state of this County and whatever we have done we have told you the truth. Money was reallocated. Money meant to go for development did not.

The next course of action is this; relevant committees in this House should take another step of going if it is the education department to go with the report of PAC and query why they did not do this and this. We are now bringing a motion to send you home. We are only giving information to relevant committees to take action on the same. If it is agriculture Water pans was not done. Money was reallocated. You should stand and take step and bring the punishment in this House. Thank you.

Speaker: Hon. Kanyutu?

Hon. Simon Kanyutu: Mr. Speaker, I am a bit concerned. As per this report we are talking of 2019. Being the Chair I have seen issues pertaining to water pans. Compensation of employees, that falls under Labour. On the report, there is un-utilized garbage bins. On the same, there is the issue pertaining to water pans which already has been done. I don't how this report can assist the Committee whereas the work has been on the ground. It was 2019 and now in the ground the work is done. How do I go about it Mr. Speaker? I need your advice.

Hon. Stephen Ndiritu: Asante, Mheshimiwa Spika. Nilikuwa nataka kufafanuliwa zaidi na Mheshimiwa Mugweru wakati anasema anatupatia ripoti ya vile kamati itafanya kazi. Napotea kidogo kwa sababu hii ripoti inaongea mambo ya *Auditor General* kuhusu fedha. Hii ripoti haiwezi kufanywa kwa Kamati ya Biashara ama Kilimo bali kwa Waziri wa Fedha na Afisa Mkuu wa Fedha. Hao ndio tunafaa kuchukulia hatua kwa sababu hao ndio hulipa.

Kwa hivyo nachanganyikiwa wakati Mheshimiwa Mugweru anasema anawajulisha. '*You are not supposed to inform, you are supposed to take action because this is the audit report and the committee has the mandate of taking action on the officer'.* Hapa tunaongea kuhusu ukaguzi na hapa nachanganyikiwa. Ningetaka kuelewa ni kwa nini anatutuma kwa kamati zingine ilhali hii kamati ndio iko na mamlaka ya kufanya hiyo kazi mpaka mwisho. Kama ni kufunga mtu tufunge. Asante.

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Hon. Daniel Mugweru: Hon. Speaker, the clarity the Hon. Ndiritu is asking has just been given by Hon. Kanyutu that today if the report is saying maybe water pans were not done in 2019, he as the Chair of that committee has found now from that time that it is done. Who else is supposed to know it is done. Who else is supposed to know it is done. That is why we are insisting the best people to do oversight are the County Assembly because they will be able to tell that this was put here because the relevant officer maybe did not produce relevant documents. Maybe later the project was done.

That is why Hon. Kanyutu for Marmanet is saying that maybe in 2019 it was not done but by the end of the year it was done. Who else is supposed to give that information if it is not the committees in this House? Thank you.

Hon. Peter Thomi: Thank you, Mr. Speaker. I am just going to conclude. I am happy because the members in this House understand this report. In fact, they understand it as much as I did not expect that. They are seeing the weight. Today the respect we are going to give to the committee because they have done their part and the members show clearly that they understand this report, the recommendations have been given. We have had the observations. We shall approve the report but Hon. Members pull up your socks.

Let us ensure that we make a follow up into the projects and the work that is being done by these officers. Otherwise, we are going to fail our people but because the report is here and the recommendations have been given, us we are going to support the committee because we know the committee has burnt the mid night oil to ensure that they have come up with these recommendations.

The recommendations are what not we are seeing but what is inside there, I want to stand and clearly say that I support the committee's report. Thank you.

Hon. Simon Kanyutu: Thank you, Mr. Speaker. I support the report by the committee. What the committee has indicated in the report is exactly what was there during that period. As we speak, there are projects that ought to have been done in this financial year. Because the auditor general takes the books of record, he will also state that there are those projects that ought to have been done in the year 2020 and they were not done.

They were taken to the next financial year and they will be done by the county so I do not know how I will pin someday. In my department I am very much aware that the garbage bins have already been delivered and they have been taken to the area of collection. All water pans have been done and I can clearly state here.

What the committee has indicated in this report is exactly what was there then but later on it was accomplished. Mr. Speaker, this is my take. I congratulate this committee for giving a clear picture on what was there then. Thank you.

Speaker: May I now call upon the mover to give a reply.

Hon. Chris Mark: Thank you, Mr. Speaker. I commend the Hon. Members for giving their contribution. I feel good when I see people are passionate about audit reports. The work of the CPAIC unlike other committees is to give an analysis of the year that has passed. The lucky thing with these committees which are departmental is that they can walk with the Budget immediately it is allocated to make sure that everything is implemented. By the time the Auditor General is doing an analysis of how the money was spent, there is prudency.

Those departments might slack off as much as they are powerful. Our work is at the end after the auditor general has done his thing. The department you have allocated your

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money, you will have the opportunity from the quarterly financial reports to make sure that you are walking with the department. We are not allowed by law to supervise but we are told to wait we do the financial year auditor general report then we do an analysis and see if there was no project that was not done yet it was stipulated.

I am happy Hon. Members have supported the debate and they have given their divergent views which is democracy. The issue is not reallocation; as a committee we were very concerned. It would have been done through this House through a Supplementary Budget because it is this House that would see the need if there is need only through a Supplementary Budget. That is why we highlighted. Our work is to highlight those areas that we were very uncomfortable with where the auditor general was giving a red alert that money was issued in the wrong way.

The issue of officers' not giving documents on time has been an issue from 2017. As a committee in consultation with Members, we have seen the need to do a round table. Maybe the procurement department has an issue of lack of enough resources to beat the mandate because that question cannot be rising in every report that after doing an audit report the auditor says that those documents were not provided. When we call the officers they happen to have the documentation.

We do not want to sit here as a committee and wait for other reports that are coming for the year 2019/2020 that will have the same issue popping up those documents were not provided on time. As a committee we have those arrangements to make sure that we are sitting with these people especially the procurement department and them telling us what is wrong.

On the issue of responses, that is an oversight that I would like to applaud the Members. The annexes should accompany the report. Like they say human is to error, we take blame and we should have the annexes like Hon. Mutahi said so as to make reference. The action of the said officer, there is always an issue at the time of these auditor report, most people were acting in capacity. Most of the things were later done and what we as a committee can do is to make sure that we are up to date so that we will be dealing with them in real time.

In yesterday's report, I said that until now the audit report of 2019/2020 is not out. The Auditor General has not done the report. At times, we as Committee become victims of circumstances. We might want these reports on time but we are delayed because it is until the auditor releases it so that we can start acting on it. I urge Hon. Members to support this report whole heartedly. Thank you.

(Question put and agreed to)

CONSIDERED RULING

PENDING BILLS PROCESS

Speaker: Just to mention one or two things. We had the issue of pending bills that was raised on why we have to keep on accumulating a lot of pending bills simply because at times we are allocating for example money for a bridge that will cost Kshs.10 million. We shall have a budget of Kshs.10 million but when the feasibility study of the BQ is done, it is realised later that that project will cost Kshs.30 million.

I believe whoever made the rules in this country was very objective and had looked at all issues. That is why we have a budget process starting early. In fact, we start with the CIDP as a five-year programme then we have the ADP and budget estimates. We are going to have 2021/2022 budget. We are supposed to have done all those BQs so that by the time we are

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approaching 30th June, 2021, we already have the BQs for the roads and classrooms that we want to do.

What we do exactly goes to procurement but what happens nowadays is very different. Once we talk of a budget, we get to say we give an average of Kshs.1.3 million for a classroom regardless of where that classroom will be constructed. Remember this House dwelt with two classrooms in Ol Moran Ward where the budget goes up simply because of how the ground is. There was still another one in Githiga Ward that was built in a place where there was a dam.

If feasibility study or site visit was done before we allocate the budget, that tells me that majority of classrooms would cost Kshs.1.2 million or Kshs.1.3 million but there is a classroom that may cost Kshs.1.7 million if at all where it is being built is not the right ground. Maybe because of that budget difference, we would suggest we reallocate that classroom to another place. That is why we have to take our budget for public participation.

It is just an issue of a government adopting to do these things ahead. If we say we are going to do BQs for the next year budget this year, they might have little changes here and there but we can manage. I don't know whether there is a law that limits a works officer to do a BQ. There is a law that says you should not do a project without budget but there is no law that says that you cannot draw a BQ. You can do as many BQs as you can. You can even draw BQs for all classrooms that will ever be built in this county. We can map all the roads that will be graded and we can cost them.

The only difference will be when we are implementing, the cost may change. That will be enhanced by preparation ahead of time. Two, is the issue of audit report. As a House we have a mandate not only when we are responding to the Auditor General's queries but also when things are happening, like that particular year, the beans were not provided but later they were provided. It is our mandate to make sure that we oversight the Executive and try to pressurize them so that projects are implemented within time.

We have always been here and I remember we have lamented together with the contractors who have not been paid. People did their work and they were not paid that particular year. If we were able to push things so that they are done in that particular year, then we can be able to put in the agenda. I remember some of us here mentioned it in 2019/2020 that there was no budget to cater for salaries for the last month of that particular financial year.

Now we are still finding it appearing here yet the House knew that time. There is something as a House we must not wait for the Auditor's General report. We can deal with them because this is our county and nothing limits us to come together in a *Kamukuji* and discuss. For example there are no personal emolument budgets for the staff working in the county in this particular year. When the staffs know that they always know, they are going to be demotivated.

When you hear that there is no salary for you for one year, it will demoralize you. Two it will get us into a problem. When we sit together as leaders even if it is in a *Kamukuji* we can suggest we do a supplementary budget with a mutual understanding of the two arms of the government so that we motivate our staff and we also don't get ourselves into such problems that we encounter with the auditor general.

We can always close our eyes and say that is the problem of the Executive but at the end of the day, the County Government of Laikipia is not for the Executive. It is a county government of both the Assembly and the Executive. I always say when you go to the Constitution, when we are talking of the County Government of Laikipia or any county

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government, what comes first is the Assembly Arm comes before the Executive because we have a lot of powers as far as this County Government is concerned.

Therefore, I think it should be our concern even though we are not implementers. The issues of Laikipians, the implementers do a lot and it affects our people, development and the morale of our staff. It should be of much concern to us and nothing prohibits us from reaching out to the implementers in advising where we can. That is all I wanted to say.

ADJOURNMENT

Speaker: Hon. Members, this House now stands adjourned until later today Wednesday, 22nd September, 2021 at 2.30 p.m.

The House rose at 10.42 a.m.

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