

BARINGO COUNTY ASSEMBLY

THE HANSARD

The House met on Thursday 6th May 2021 at 2:57 p.m.

The Speaker (Hon. Kiplagat) in Chair

PRAYERS

The Speaker (Hon. Kiplagat): Sergeant at arms ring the bell for five minutes

(Quorum Bell rung)

Clerk!

STATEMENTS

INVENTORY AND DISPOSAL OF COUNTY MACHINERY AND EQUIPMENT

The Speaker (Hon. Kiplagat): Statement required by Hon. Paul Serem...Chairperson, vice Chair or any member of transport committee? Yes Hon. Leparsalaach.

Hon. Leparsalaach: Mr. Speaker we have not yet received answer to this statement we request until the first Thursday after resumption from our recess.

The Speaker (Hon. Kiplagat): Okay 10th June at 2:30p.m.

(Statement deferred)

DEMARCATON/PLANNING OF CENTRES IN EMINING

The Speaker (Hon. Kiplagat): Statement requested by Hon. Paul Kibarar to the Chairperson lands... I do not see the Chair...any member of that committee...Deputy Leader of Majority.

Hon. Leparsalaach: Thank you Mr. Speaker we have not received the answer may be the Tuesday of the second week after resumption.

The Speaker (Hon. Kiplagat): 15th June at 2:30p.m.

(Statement deferred)

DELAY IN CONSTRUCTION OF KAMASAI WATER PROJECT

The Speaker (Hon. Kiplagat): Statement requested by Hon. Cheboiwo from the Chairperson Water and Irrigation Committee. Hon. Kibarar you take it on behalf of your Chair.

Hon. Kibarar: Thank you Mr. Speaker I give the response on behalf of my Chair. Response of Hon. Jacob Cheboiwo MCA Kisanana ward concerning the implementation of Kamasai water project;

Response; it is true that Kamasai water project has delayed for the last one year. Two, completion of the project was delayed beyond one year due to various unavoidable circumstances. The outbreak of covid-19 pandemic coupled with the contractor low cash flow aggregated low implementation of the Kamasai water project. Most projects in the department were suspended during the period as many people stayed at home.

Three, M/S CNK Capital Solution was the contractor for Kamasai water project. It was awarded in 23rd May 2019 to the mentioned above company. The contract worth Kshs. 1,797,940 was to be completed on 9th July 2019. The project activities included 25 meters cube masonry tank

water kiosk cattle drought, pipe work. The contractor has completed the work safe for replacement of gate, and a tank outlet feedings. So far, the contractor has been paid for all the work done less of retention fee of Kshs. 179, 000. The retention will take care of the gate valve feedings and other elements as will be prescribed by the projects supervisor. Thank you Mr. Speaker sir.

The Speaker (Hon. Kiplagat): Member for Kisanana the Deputy Speaker.

Hon. Cheboiwo: Thank you Mr. Speaker I asked this question after going to the ground. The department says that in question four that the contractor has been paid all money except retention fee yet the work is incomplete. I request the House to revert this response and the department to visit the project and bring the answer this is purely office work.

The Speaker (Hon. Kiplagat): Hon. Kibarar will you assure the Hon. Member that his concerns are dealt with?

Hon. Kibarar: Thank you Speaker we shall request the department to visit the ground and seek another response from the CEC who is new to the department. I agree Mr. Speaker

The Speaker (Hon. Kiplagat): Thank you very much next order...clerk,

What is the point of information Hon. Cheboiwo?

Hon. Cheboiwo: Mr. Speaker you have not given direction to my question

The Speaker (Hon. Kiplagat): I assumed Hon. Kibarar communicated that he agrees with the pleas of the Hon. Member. Deputy Speaker there are two options to this...or what is it Hon. Deputy Speaker.

Hon. Cheboiwo (The Deputy Speaker): I need more clarification or the department to give right answer on the ground vis-a`vis the payment made and remaining work. They have also not answered question five.

The Speaker (Hon. Kiplagat): I get it now...Hon. Kibarar communicate that a thorough answer is needed and its good you have agreed, come with a comprehensive answer on Thursday 17th June at 2:30 p.m. Next order!

(Statement deferred)

BILLS

First Reading

THE BARINGO COUNTY COMMUNITY HEALTH SERVICES BILL 2021

(Order for First Reading read – Read the First Time and ordered to be referred to the relevant Departmental Committee)

The Speaker (Hon. Kiplagat): Next!

First Reading

THE BARINGO COUNTY HEALTH SERVICES IMPROVEMENT FUND BILL, 2021

(Order for First Reading read – Read the First Time and ordered to be referred to the relevant Departmental Committee)

MOTION

PAIC REPORT ON FINDINGS CONTAINED IN THE AUDITOR GENERAL REPORT ON FINANCIAL OPERATIONS OF BARINGO COUNTY ASSEMBLY FOR THE PERIOD ENDED 30TH JUNE 2017

The Speaker (Hon. Kiplagat): Chair Public Investment and Accounts Committee.

Hon. Lotela: Thank you Mr. Speaker. We are presenting the report of Baringo County Assembly for the FY 2016/17 as we had done last time for 2015/16. In our in tray we have 2015/16 and 2016/17 reports for the Executive. It will be ready by tomorrow and we will be kindly asking for a special sitting before we table the Supplementary Budget. That is our special request although we were to make a formal communication today. This is because of the Senate hearing that is about to happen and the schedule might include Baringo like the other time.

Mr. Speaker Sir, following the tabling of the Auditor General's report on the financial operations of the Baringo County Assembly for the period ended 30th June 2017 on the afternoon of Thursday, 4th July 2019 and its being eventually committed to the Public Accounts and Investments Committee (PAIC) to peruse, make its findings and draw up recommendations for the Assembly, it is my privilege to present my Committee's report to the House.

This report is developed pursuant to the provisions of Article 229 (7) and 229 (8) of the Constitution of Kenya, 2010 (CoK) and Standing Order 191 (2) (a) of the Baringo County Assembly Standing Orders (S.O).

Article 229 of the CoK states:

- (7) Audit reports shall be submitted to Parliament or the relevant County Assembly.
- (8) Within three months after receiving an audit report, Parliament or the County Assembly shall debate and consider the report and take appropriate action

While S.O 191 (2) outlines the mandate of the Public Accounts and Investments Committee (PAIC) and for clarity it states:

The Public Accounts and Investments Committee shall have two main functions:-

Examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit; and examination of the working of the public investments. In this case it will be Kirandich Water Company and any other company but for Baringo they are only two.

Mr. Speaker Sir, it is important to inform members from the onset that, the Auditor General in his report, gave an adverse opinion on the Financial Operations of the Baringo County Assembly, in his analysis of Documents and other information availed to him. The Adverse Opinion in essence means that the Auditor was able to obtain all information and explanations which to the best of his knowledge and belief were necessary for the purpose of the audit but that the financial statements do not present fairly the financial position of the County Assembly of Baringo as at 30th June 2017 and of its financial performance and its cash flows for the year ended in accordance with International Public Sector Accounting Standards (IPSAS), Cash Basis.

This is one of the most damning of Audit Opinions for any audited entity. Without doubt this adverse opinion casts the Assembly in bad light, while rating it amongst the poor performing Government entities on matters of financial operations and reporting during the audit period.

The Committee perused the report and sought for responses to the Queries from the Accounting Officer of the Assembly (Clerk to the Assembly) before inviting witnesses to make their responses on the queries as raised by the Auditor.

Further, it is important at this point, to explain to members the reason as to why this report and other reports of the PAIC on the Reports of the Office of the Auditor General (OAG) on the Financial Operations and Financial Statements of the Baringo County Assembly and the Baringo County Executive for the period ended 30th June 2016 and 30th June 2017 respectively have delayed in being presented to this Assembly:

First, the report was confirmed to have been submitted and received in the Assembly on 18th October 2018, but were not tabled as provided for in the Standing Orders till the 4th July 2019, instead it was marked for action by the Chief Finance Officer (CFO) of the Assembly on 29th October 2018. Mr. Speaker that is against the procedure.

Secondly, the Committee had planned witness presentation Sessions at the Kenya School of Government (KSG), Baringo Campus from Monday 25th November 2019 through to Friday 29th November 2019, but this was postponed at the request of the OAG South Rift Hub Director. The Director cited the delay in receiving the responses from the Audited entities, thus denying them the chance to interrogate the same responses with a view of making recommendations and properly advising the PAIC, on the acceptability of the responses or otherwise. This would have required they have the responses at least two (2) weeks prior to the witness presentation sessions to thoroughly interrogate them.

After the failure of the November 2019 Witness hearings, the Committee organized a one day consultative meeting with the OAG South Rift Hub Director and his team, at their Boardroom located at the KNLS Building in Nakuru on the 13th March 2020. This meeting resolved that the consultations on a suitable date be concluded on Tuesday, the 17th March 2020 which was the following week, when the OAG Hub Director and his team were due to visit Kabarnet, to hold a joint meeting of the Committee and the County Executive Committee Member (CECM) Finance and Economic Planning. Interestingly, this happened to be the same week that Corona Virus Disease was confirmed to have reached the Country and His Excellency President Uhuru Kenyatta, announced a raft of Lockdown measures in the Country to curb the spread of the disease. Some of the measures included limiting physical meetings to no more than five persons, Government workers working from home and where absolutely necessary, hold meetings virtually. The PAIC Programme as agreed with the OAG team was once more in disarray.

When the Covid 19 containment measures were relaxed slightly in July 2020, the Committee got back to work and organized to hold the witness presentation sessions between Monday 27th July 2020 and Friday 31st July 2020. After the Committee sent out invites to the various witnesses and the OAG Regional Hub for the hearings, the Senate's County Public Accounts and Investments Committee, placed an advert in two of the Daily Newspapers giving their schedule of Hearings on the Reports of the OAG for the period ended 30th June 2017, which dates again coincided with the dates earlier agreed on by PAIC for its witness presentations. In addition the Senate CPAIC had scheduled to get presentations from the Baringo County Executive led by His Excellency the Governor.

This led to the witness presentation sessions being held on revised dates between Tuesday 8th September 2020 and Friday 11th September 2020, with the Committee holding a preparatory session with the Officers from the OAG on Monday, 7th September 2020 at the KSG, Baringo Campus. The County Assembly appeared before the Committee on Tuesday 8th September 2020.

Further it is a practice that prior to retreating for report writing, the PAIC embarks on fact finding visits to the Audited entity to ascertain the concerns of the Auditor and the authenticity of the responses presented by the Audited entity. Owing to the issues raised by the Auditor on the County Assembly having been similarly raised for the period ended 30th June 2015 and 30th June 2016 respectively, there was no need for repeat fact finding as the issues remained the same.

Mr. Speaker Sir, The Committee retreated to Kisumu from Thursday 17th September 2020 to Friday 25th September 2020 for report writing on the reports of the Auditor General on the Financial Operations of the Baringo County Assembly as well as the Baringo County Executive for the period ended 30th June 2016 and 30th June 2017 respectively.

Mr. Speaker Sir, it is also noteworthy to inform the House that the format of this report akin to all PAIC reports differs from other reports in that instead of having blanket findings and recommendations at the tail end of the report, the findings witness responses and Committee observations and the recommendations for each issue or query as raised by the auditor are placed immediately after the issue/query so that each issue is tackled independently.

Mr. Speaker, I will skip the Committee mandate because it is just a repetition of what we have done and page 10 the Membership of the Committee. I am also about to skip page 11 but there is something that needs to be raised that; the Committee acknowledges the support received from the Offices of the County Assembly led by the Office of the Honourable Speaker and the Office of the Clerk to the Assembly, for the facilitation and ample time given to the Committee to be able to carry out various activities that preceded this report including; requesting for and analyzing documents, field fact finding, witness presentation hearings and eventually report writing.

Mr. Speaker, there is something that I want to say here and off this report that we did not include that we have been having a problem of vehicles during fact finding which is a core function of the Assembly. Sometimes we are denied a vehicle to go for a fact finding and instead that vehicle is used to attend a funeral. There is nothing damaging as interfering with programs.

Mr. Speaker Sir, The Committee also appreciates the technical support received from the Office of the Auditor General, South Rift Hub, led by the Hub Director, Mr. Stephen Karanu, together with Mr. Frankline Mutuma, Mr. Peter Kivunzi and Mr. Joshua Were, for assisting the Committee in analysis of the witness responses and in taking the lead role of prosecuting the queries, during the witness presentation hearings as well as assisting the Committee to firm up its recommendations during the writing of this report.

Mr. Speaker we got held up on some County Assembly issues because there was a delay in preparation of statements and even the submission. They were a bit patient enough because they were expecting us to take more action, austerity measures and a bit of violence to the Assembly but because we know the nature of this Audit report is for the past issues, this could have been done by the other Assembly but because of some issues, we are handling it now.

Last but not least I wish to appreciate the Members of the Committee and the secretariat, for their commitment, hard work, sacrifice and input in form of ideas, manifested during field fact finding

visits, witness presentation hearings and report compilation that have made this report successful. I thank you all.

Mr. Speaker Sir, It is now my humble privilege, honour and duty, to present to this Assembly the findings, observations and recommendations of my Committee for debate and adoption.

Committee Findings, Observations and Recommendations

Audit Issue: 1.0 Use of Goods and Services

1.1 Domestic Travel and Subsistence Allowances

Mr. Speaker Sir, the Auditor General reported that the statement of receipts and payments for the year ended 30th June 2017 reflected total expenditure on domestic travel and subsistence of Kshs.81, 623,168 compared to Kshs.35,639,000 in the previous year, an increase of Kshs.45,984,168 or 56%. No explanation was given for this increase. Further, examination of the cashbook disclosed a balance of Kshs.76, 664,243.15 which differed with the ledger balance by Kshs.4, 958,925 which has remained unexplained/un-reconciled.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

1.1.1 Management Response

The County Assembly management in its response reported that, the increase of 56% on domestic travel and subsistence expenditure was occasioned by the fact that in the year 2015/2016, domestic travel and subsistence expenditure of Kshs. 31,577,279 for the County Assembly was paid for and reported by the County Treasury as from 1st July 2015 to 8th November 2015. The County Assembly became autonomous as from 9th November 2015 hence reporting part of the expenditure.

The cashbook and ledger balances have been reconciled to reflect Kshs. 81,623,168 as per attached schedule.

Annex 1: Copy of Bank statement. Copies of the annexes are in those blue voluminous files there.

Annex 2: Domestic travel and subsistence allowance expenditure schedule for Kshs. 81,623,168. Domestic travel and subsistence allowance expenditure schedule of Kshs. 31,577,279 paid by the County Treasury on behalf of the County Assembly.

1.1.2 Committee Observations

Mr. Speaker Sir, the committee noted that the domestic travel schedule for FY 2016-2017 (Annex 2) shows that there is lack of chronology in the numbering of payment vouchers such that payment voucher number 356 is dated 29.11.2016 and 465 is dated 28.10.2016. This can lead to double payments being made.

1.1.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that payment vouchers should be pre-numbered and utilized chronologically to avoid potential cases of double payment and enhance accountability, efficiency and ease trail of payment vouchers.

Audit issue 1.2. Over expenditure on communication, supplies and services

Mr. Speaker Sir, the Auditor General reported that the statement of receipts and payments reflects an expenditure of Kshs.4, 840,733 incurred on communication, supplies and services during the period under review. However, the approved budget for the item was Kshs.4, 690,000.00 and therefore un-authorized over expenditure of Kshs. 150,733.00

Although it has been explained that the over-expenditure resulted from erroneous posting of the amount from office, general supplies and services to communication, supplies and services, no journal vouchers have been produced for audit to confirm the adjustments made to correct the wrong posting. In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

1.2.1 Management Response

Mr. Speaker Sir, The County Assembly management in its response reported that the cash book and the ledger expenses have been reconciled and it was noted that expenditure amounting to Kshs.159, 200 for office and general supplies and services had been erroneously posted to communication, supplies and services. These expenditures have been correctly posted into office and general supplies thereby reducing the communication, supplies and services expenses from Kshs. 4, 840,733 to Kshs. 4, 681,533 which is within the approved budget of Kshs.4, 690,000. The financial statements have been amended to reflect the above changes.

The erroneous posting has been corrected through attached journal adjustment voucher to transfer the amount of Kshs. 159,200 from communication supplies and services to office general supplies and services and the affected schedule has been provided for verification. Annexes indicating the changes made after presentation are presented.

1.2.2 Committee Observations

Mr. Speaker Sir, the committee observed that;

The journal voucher and the schedules were prepared in July 2020. They did a correction. It was done rightly but see the time.

There seems to have been no attempt to remedy the query raised by the Auditor until 2020.

The codes in the copy of the journal voucher do not correspond to the codes in the payment vouchers supporting the adjustment. The codes in the journal voucher are debit entry (adding) 2211100 and credit entry (reducing) 2210200 whereas the codes in the payment vouchers are 2210202 for PV 0555 and PV 1488 and 2210201 for PV 1494.

2211100, 2210200 compared to 2210202, 2210201

The debit as per the journal voucher F.O. 25 of 22.7.2020 to office general supplies and services, through code 2211100 is not in the schedule of payments on account of office general supplies and services provided under Annex 3 totaling to Kshs. 1,439,087.40. This proves the above observation that the journal voucher and the payment voucher codes do not correspond.

1.2.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that;

The County Assembly should make the necessary amendments in the affected items of expenditure as per journal voucher F.O. 25 of 22.7.2020 and amend the financial statements accordingly. The amendments to the financial statements shall have to be all the way to the latest, i.e. 2019/2020. Evidence of the same to be availed to the Committee within 2 weeks. The

reason why we need this is because it might be a perpetual problem and we wanted to stop it so that we don't have that kind of queries anymore.

The County Assembly should ensure timeliness in responding to queries raised by the Auditor and make necessary amendments as soon as errors are noted. Any future delay in addressing queries raised by the Auditor be sanctioned as provided for in Section 53 of the Public Audit Act. We will invoke that if the issues raised will persist.

The County Assembly should strengthen its internal control systems to avoid erroneous postings.

Audit Issue 1.3 Irregular Procurement- Insurance Costs

Mr. Speaker Sir, the Auditor General reported that the statement of receipts and payments reflects an expenditure of Kshs.16, 298,193 incurred on insurance costs during the period under review. However, there was no evidence of the tender security/ performance bond having been demanded as required by the procurement laws since this was not produced for audit verification. In addition, no comprehensive valuation report of the fleet of motor vehicles which insurance premiums totaling Kshs. 1,143,007 were paid was produced for audit verification.

In the absence of the valuation reports, it was not possible to confirm how the insurance cost was determined.

1.3.1 Management Response

Mr. Speaker Sir, the County Assembly management in its response reported that the expenditure of Kshs. 15,155,186 was incurred on medical insurance costs and tender security from Madison Insurance in sum of Kshs. 325,000 was provided as per attached.

The management also confirmed that for the motor vehicles in FY 2016/2017, the amount used as value for insurance was the purchase price instead of the valuation price. However, in the subsequent financial years i.e. FY 2018/2019 valuations of motor vehicles were carried to determine the insurance premium as per attached valuation reports.

Annex 4: Copy of tender security forms for FY 2016/2017 and copies of motor vehicles valuation reports for FY 2018/2019. Has been provided

1.3.2 Committee Observations

Mr. Speaker Sir, the committee observed that;

Bid security from Madison insurance company dated 29th November 2016 for an amount of Kshs. 325,000 was presented by AAR Insurance Kenya with a validity of 120 days.

The Assembly undertook valuation and inspection of its vehicles from 2018.

Motor vehicles were not valued for purposes of Insurance in the 2015/2016FY meaning that the premiums paid were higher as compared to the values of the vehicles at that time.

The County Assembly management wasted public funds in paying inappropriately higher insurance premiums.

The County Assembly management failed to produce the tender security bond at the time of audit despite it being available going by its date; dated 29.11.2016, as produced under Annex 4.

The County Assembly management did not request for a performance bond to cushion the Assembly against breach of contract.

1.3.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that;

Failure to submit documents for audit verification, the Accounting Officer and other relevant officers be sanctioned by denial of DSA for three months.

Vehicles are valued as the first step in the process of insuring Assembly vehicles. This will enable the payment of insurance premiums commensurate to the values of the vehicles being insured. Vehicles depreciate with time.

Audit Issue 2.0 Statement of Financial Assets and Liabilities, Understated Outstanding Imprest;

Mr. Speaker Sir, the Auditor General reported that the outstanding imprest as per the GOK IFMIS imprest register for the year ended 30th June 2017 was Kshs. 12,409,135 while the outstanding imprest disclosed in the statement of financial assets and liabilities was Kshs. 9,239,410. Consequently, the outstanding imprest disclosed in the financial statements was understated by Kshs.3, 169,728. No explanation has been given so far for the understatement. Consequently, the accuracy of the outstanding imprest reported in the statement of financial assets and liabilities could not be confirmed.

2.0.1 Management Response

Mr. Speaker Sir, The County Assembly management in its response reported that during the period under review the outstanding imprest as per statement of financial assets and liabilities of Kshs. 9,239,410 reconcile with the amount in the ledgers as per attached schedule.

Annex 5: Copy of outstanding imprest schedules

2.0.2 Committee Observations

Mr. Speaker Sir, the committee observed that:

The query was not answered.

The outstanding imprest schedule was prepared in July 2020.

Copy of GoK IFMIS register was not availed to the committee for comparison and verification.

The County Assembly management did not reply to the query clearly as raised since, in the management's response there is no mention of Kshs. 12,409,135 in the GOK IFMIS imprest register as stated by the Auditor General. Therefore, no reconciliations were made between the supporting schedules or ledgers and the Government of Kenya IFMIS register.

This is a matter that should have been settled at the exit meeting

2.0.3 Committee Recommendations

Mr. Speaker Sir, the Committee recommends that the County Assembly management should respond afresh to the query as raised by the Auditor General and submit the response to the Committee within two weeks of the adoption of this report. We are doing this because we don't want this issue to recur.

Audit Issue 3.0 Inaccurate Cash and Cash Equivalent Balances

Mr. Speaker Sir, the Auditor General reported that the statement of cash flows reflects cash and cash equivalents at the beginning and the close of the year to be Kshs.21, 619,348. This did not take into account the closing cash balance of Kshs.8, 855,000 in the year 2015/2016. Further note 7 to the financial statement which is meant to expand the figure given in the financial

statement shows 3 bank accounts with an aggregate balance of Kshs. 111,494,052. The County Government has not corrected or explained this fundamental error.

Consequently, the accuracy of the statement of cash flows as at 30th June 2017 could not be confirmed.

3.0.1 Management Response

Mr. Speaker Sir, The County Assembly management in its response reported that the closing cash balances in the FY 2015/2016 of Kshs. 8,855,000 relates to unspent cash as at 30th June 2016 which was surrendered to the County Revenue Fund (CRF) on 11th July 2016 Via letter REF: BCA/FIN/3/VOL.2/104 (copy attached) in line with Section 136 (2) of the PFM Act, 2012.

In regard to note 7, the cash balances of Kshs. 111,494,052 includes Kshs.12,379,938 relating to County Assembly recurrent account held at Central Bank of Kenya and the remaining Kshs. 99,114,114 relates to other bank balances held by County Assembly at Kenya Commercial Bank indicated as other bank disclosures as per amended financial statements.

Annex 6: Copy of Return to CRF letter and Bank statement

3.0.2 Committee Observations

Mr. Speaker Sir, the committee observed that:

Bank statements to support Kshs. 99,114,114 for the accounts at Kenya Commercial Bank for the Assembly were not availed for verification.

CBK bank statements for the County Assembly recurrent expenditure account indicating the amount of Kshs. 12, 379,938 was not availed for verification.

Kshs. 8,855,000 was indeed the closing cash balance for the financial year 2015/2016

The closing balance of the preceding financial year must be the opening balance of the succeeding financial year hence the Kshs. 8,855,000 should have been reported and shown as the opening balance for the financial year 2016-2017. This will always hold true whether the cash is surrendered later to the Revenue Fund Account or wherever, contrary to the statement fronted by the management defending its failure to report the opening balance in the financial statements for the FY 2016/2017. The fundamental note here is that the money was there in the beginning of the financial year, period.

Perusal of the Amended Financial statements indicates that the Opening balance of Kshs 8,855,000 (which was the closing balance for the FY2015/2016) has still not been captured.

3.0.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that:

That the County Assembly management must always capture and report the opening balance in each financial year where a closing balance is reported in the preceding financial year. Such an opening balance must be equivalent to the closing balance of the preceding financial year. That kind of financial statement will always affect the preceding year. So if they failed to correct it, it will affect the reporting.

That, notes given to support reported figures in the financial statements must always tally.

That the County Assembly management should amend the financial statements for FY 2016-2017 to reflect the Opening balances of Kshs 8,855,000 in conformity to IPSAS. Further, in the

Statement of Financial Assets and Liabilities showing Cash and Cash equivalents, the figure of Kshs 12,379,938 be amended to tally with note 7 showing a total figure of Kshs 111,494,052.80, within thirty days of the adoption of this report and evidence of the amendments presented to the PAIC. This is because it is a recurrent issue and we don't want to move it to another financial year.

Audit Issue 4.0 Summary of Fixed Assets

Mr. Speaker Sir, the Auditor General observed that Baringo County Assembly did not attach an annexure of the summary of fixed assets in the 2016/2017 financial statements in accordance with the revised financial reporting template dated 30th June 2017. Instead, an assets register was attached which did not disclose the total value of the assets. In the absence of the summary of fixed assets, it was not possible to verify the balance of Kshs.15, 693,000 brought forward from the previous year and the additions of Kshs. 476,106 in the year 2016/2017. In the circumstances, it was not possible to ascertain the value of fixed assets belonging to the County Assembly.

4.0.1 Management Response

Mr. Speaker Sir, The County Assembly management in its response reported that in the amended financial statement annexure of summary of fixed assets has been attached.

4.0.2 Committee Observations

Mr. Speaker Sir, the amended financial statements were produced and the Committee confirmed that a summary of fixed assets amounting to Kshs.16, 106,106 was part of the amended financial statements.

4.0.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that:

The Accounting officer of the County Assembly who is charged with the responsibility of establishing and maintaining the asset register should expressly appoint an Officer to take charge of updating the asset register and ensure that, it is updated immediately an asset is procured.

The County Assembly should come up with a system that incorporates the update of the asset register as one of its processes. The asset register needs to be updated real time.

5.0 Other matter

5.1.0 Irregular expenditure-other grants and transfers

Mr. Speaker, the Auditor General reported that an expenditure of Kshs. 5,529,800.00 was incurred on other current transfers and grants. However, examination of the expenditure records produced for audit disclosed the expenditure was incurred on travelling and accommodation allowances paid to Members of County Assembly while participating in sports activities and payment of subscriptions to sports associations. The expenditure was therefore irregular as it was incurred in contravention of Section 138 of the Public Finance Management Act, 2012 which says grants are intended to finance development of projects or delivery of services.

5.1.1 Management Response

Mr. Speaker Sir, The County Assembly management in its response reported that, during the period under review budget on sports activity and subscription to sports activity of Kshs. 5,529,800 was coded erroneously on other Grants and Transfers on the budget but in subsequent

budgets the anomaly had been coded correctly under domestic travel and subsistence allowance code.

Annex 7: Copies of Budgets of FY 2016/2017, FY 2017/2018 and FY 2018/2019 attached.

5.1.2 Committee Observations

Mr. Speaker Sir, the committee observed that the error was done in the financial statements and not the budget.

The submission of revised budget estimates for the FY 2016/2017, 2nd Supplementary for the FYs 2017/2018 and 2018/2019 to support the response was not a genuine attempt to answer the query.

The query was not satisfactorily answered, therefore Section 42 (1) (b) of the Public Finance Management (County Governments) Regulations 2015; was breached.

The Auditor queried an amount of Kshs. 5, 529, 800. 00 while the response explains a figure of Kshs. 4, 000, 000 thus a variance of Kshs. 1, 529, 800.00

5.1.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that the County Assembly management must strictly adhere to and implement the budget accordingly and for any intended reallocations the provisions of section 135 and 154 of the PFM Act and regulation 39 of the PFM (County) regulations 2015 be adhered to.

The County Assembly management should prepare budgets properly using the right SCOA as set out in Regulation 40 of the PFMA (County) regulations 2015 and GFS codes for expenditure budget lines.

5.2.0 Failure to Establish Audit Committee

Mr. Speaker Sir, Examination of the internal audit reports indicated that the County Assembly has not established an audit committee. This contravenes the prevailing regulations which stipulate that all County Government entities should constitute an audit committee to scrutinize and make recommendations on both internal and external audit reports.

Although the internal audit reports are addressed to the County Assembly Clerk, no action appears to have been taken to implement the recommendations of the internal audit hence the need for establishment of the audit committee.

So far no explanation has been given for the failure to establish an audit committee.

5.2.1 Management Response

Mr. Speaker Sir, the County Assembly management reported that an Audit Committee had been established and was in operation as per attached appointment letters.

Annex 8 has the evidence.

5.2.2 Committee Observations

Mr. Speaker Sir, the committee observed that the Audit Committee was indeed established and inaugurated in October 2018. It was further noted that the committee had held more than six meetings, including one with the County Assembly Service Board for purposes of submission of its report.

5.2.3 Committee Recommendations

Mr. Speaker Sir, the committee recommends that the audit committee should be given the support it requires in order to deliver on its mandate effectively.

General Recommendations

Mr. Speaker Sir, the committee in concluding its report submits the following general recommendations;

That, the County Assembly management must always provide relevant, acceptable and satisfactory evidence to back up response assertions. The annexure(s) must match the audit query especially where figures are involved.

That, the County Assembly management must always ensure that all the fixed assets earmarked for insurance cover are valued accordingly. This will inform the payment of insurance premiums and ensure the County Assembly of Baringo receives value for money spent in case the unforeseen event against which the cover is taken happens.

That, the County Assembly as a matter of policy, should have performance bonds(s) covering the period of the contract(s) as one of the bidder(s) requirements while making tender advertisements valued at over Kshs. 500, 000. This is intended to act as a guarantee against failure by the party awarded a contract to meet obligations of the contract.

That, the County Assembly management should take the audit entry and exit meetings seriously, with a view to settling minor issues raised like the failure to produce documents. The documents should be produced rather than have the query raised in the management letter or the final report leading to adverse or disclaimer opinions which project the Assembly in bad light. Negative opinions deny the County much needed donor funds such as KDSP that are awarded based on compliance to Financial management and reporting standards. You know when we pass in time, we get points and each point is Kshs. 40 million every year and that is why when we fail as an Assembly to pass these reports, we deny County money.

Conclusion Mr. Speaker Sir, the County Assembly is the epicenter of oversight in the County Government and it is an enormous responsibility that Honourable members have been granted by the Constitution, through the Devolved system of Government. Thus, the County Assembly with such a huge responsibility, should take a lead in the prudent and responsible use of public resources as espoused in Article 201 (d) of the Constitution of Kenya (CoK), 2010.

Mr. Speaker Sir, on behalf of the membership of the Public Accounts and Investments Committee, I move a motion for the adoption of this report.

Mr. Speaker Sir, I beg to move

As I sit down Mr. Speaker, I want to point out that we are dealing with past audit queries that could have been handled by the first Assembly. Secondly, we have noted that and I don't want the Assembly to see us as strict because what we requested in the other Financial Years has also affected our current statements and that is what we wanted to stop. As we move forward, the Assembly is allowed to make certain sanctions from what is in our laws.

Like in the National Assembly and Senate, there are fines that when you fail to submit a document or appear in PAIC hearing, you are supposed to be fined a certain amount. But here our Standing Orders and the Committee manuals have not captured this and that is what I have been raising since the beginning of this tenure. We have been saying let us amend our Standing Orders to include those issues because it is one of the operating tools in use. When a witness refuses to appear and want to invoke our Standing orders in really makes us to move. We

request that we pass this report because we have 2 more reports for 2017/18 and 2018/19 FY. We also have water companies report and we wanted to compile all of them and we have agreed with the Auditor General that they will come to Kabarnet for around 4 days consecutively so that we finish and handle the report writing individually.

Although with hitches, we appreciate the Office of the Clerk and the Speaker but we have a problem with the Transport department especially when we wanted to execute our mandate.

I beg to move the motion and as our tradition, the Vice-Chair to the committee to second and say something.

The Speaker (Hon. Kiplagat): Yes Hon. Francisca Cheburet

Hon. Francisca Cheburet: Thank you Mr. Speaker. I stand as the vice Chair to PIC/PAC committee and I want to appreciate that our Chair has really gone through this report in details and I wish to second but before that I wish to give a comment on the same report.

Mr. Speaker I think most of the Members have been asking as to why we have the County Assembly reports alone, every time we go for a meeting most of the teams from the Executive will ask us if what we are writing in their report we also do the same to the County Assembly.

And that is why we decided this time that we are going to come up with the reports for the County Assembly so that we go to the Executive. As we come to this second report of the County Assembly we noted that some of the errors and some of the queries that were given by the auditor general from the report that was read the other week, still appeared on this report.

That is why we felt that it is not good for us to be repeating the same queries every other time, Hon. Speaker we noted that some of the problems that have really covered the system is because previously there was no cooperation amongst our accounting officers so that every time the auditor general was here maybe the CEO of the institution was not present.

We also noted with a lot of concern that there were no entry and exit meetings and this becomes a problem Hon. Speaker because during entry and exit meetings the two parties are able to at least make some corrections but when the OAG teams came to these offices they were not able to get these entry and exit meetings.

That is why some of the queries were repeated and if the recommendations given by this report are followed to the later, I want to give an assurance to this House that most of these queries if the County Assembly will be serious on these recommendations will be a thing of the past.

I was looking at the point that we gave as a recommendation that the County Assembly management must always provide relevant acceptable and satisfactory evidence to back up responses or assertions. The annexures must merge the audit query and especially where figures are involved.

Hon. Speaker we noted that these are some of the queries that are not even necessary to be in the auditor general's queries. Why should we have the queries when the first one has been raised and you have been told that this is the figure that is missing.

Normally in accounting you should come up with a tallying report; you give a figure that is exactly the same. If it is maybe 5.9 you don't give 4.4 because you are also creating another query at the end of the day.

The County Assembly management as I stress on it, on point number 3 on our last recommendation that the County Assembly as a matter of policy should have performance bonds

covering the period of the contract as one of the bidders requirements while making tender advertisements valued over half a million Kenyan shillings.

I think it should be noted to this House that this one is not intended for anything else, it is to guarantee against failure by the party awarded a contract to meet obligations of the contract. And it is to protect any finances from being taken in a way that is not prudent.

Mr. Speaker we noted that most of the things are being improved on when we were coming to this second report but then we want to give a strong message to the accounting officers of these Assembly that once we have less queries given the Executive will have confidence with the County Assembly because if we are having a lot of queries on our own books of accounting the Executive are also having a lot of queries then who should be over sighting the other.

Since the PIC/PAC committee is a representation of this Assembly on oversight we want to believe that the accounting officers of this Assembly will cooperate so that we have lesser queries, otherwise I second the report. Thank you.

The Speaker (Hon. Kiplagat): This motion having been dully moved and dully seconded I now wish to propose the question.

(Question proposed)

Debate is on. Yes Hon. Tarus.

Hon. Tarus: Thank you Mr. Speaker. I arise to support the adoption of this report and secondly I also wish to congratulate the Hon. Chair and the Members of the committee for work well done because when you look at the report it is very comprehensive and at the same time it also addresses the pertinent issues which also needs to be addressed so that you don't have negative opinion of the auditor general.

Mr. Speaker I want to highlight a few issues which have been raised especially on the recommendations and I will start with the recommendation number two, that the County Assembly management must always ensure that all fixed assets earmarked for insurance cover are valued accordingly.

Mr. Speaker of course this House was not on when these things were happening but actually if you are paying an insurance company premiums higher than the value of the vehicles then that is a disservice to the County Assembly because premiums ought to be paid basing on the assets at that particular time.

Mr. Speaker there is also the other issue of the assets which was mentioned by the Hon. Chair maybe he can expound, when you talk about these assets does it include the buildings because when you look at that figure that was given you will realize that maybe the assets that we have and the value of the assets that we have in this Assembly is very large.

The other issue is about the penalty which the Chair mentioned; I really support this one of having penalties and especially when people don't honor the invitations because I believe we should come up with a mode of deterring any abstinence from attending those sermons.

Mr. Speaker as an Assembly we have a very big role in terms of oversight and therefore we must make sure that we put our House in order first before we look on the other side so that when we are over sighting the Executive our House is in order.

Recommendation number four especially the last paragraph of that particular recommendation where negative opinions deny the County much needed donor funds such as the KDSP that are awarded based on the compliances to financial management and reporting standards.

Mr. Speaker from what I know Baringo County is money scares County and just in the same way it is water scares County and therefore any effort that can bring us more money or more resources to this County is welcomed and should be embraced.

To me we should work very hard as a County Assembly and also we push the Executive to make sure that we are doing the right thing so that by the end of the day we have an opinion that is not adverse that is not negative but it should be a positive or what we call a favorable opinion from the auditor general.

Mr. Speaker if we get even another additional Kshs. 1 million that means we are okay because if it is two points and we get Kshs. 80 million, if you sub-divide that in towards that means each ward will get around Kshs. 2 million or Kshs. 2.75 million which is a lot of money, it can be able to do a road, it can do a classroom which actually would mean that you are also increasing our development.

The pace of development will be higher than when we are not getting that money. Otherwise Mr. Speaker I support the adoption of this report and urge Hon. Members to support and pass it so that we can be able to move forward. Thank you.

The Speaker (Hon. Kiplagat): Yes Member of Barwessa.

Hon. Rono: Thank you Hon. Speaker. Before I contribute I want to appreciate that there are some new members of the community around in the plenary and I would like to appreciate them. Mr. Speaker I must congratulate the committee for getting us what is happening because I think most of us Members are not familiar with this and it is being brought to our attention what is supposed to be done.

Mr. Speaker, I think with the last team we had of administration they had really paralyzed the committee to an extent of not even doing anything and I must commend on the new administration though they are not giving them full support as he had suggested but partially they are doing something.

Mr. Speaker the business of administration like in our Assembly is to support all the committees especially the Members to actually perform their duties. They are also to give all the necessary support to ensure that they deliver on their mandate Mr. Speaker.

I heard the Chair complaining that they could not get some vehicles to actually assist on fact finding and I think that was a technical itch and next time we should not hear them complaining again give them the necessary support and we will really appreciate.

Secondly, I think from what they have read or what we are seeing is that to some extent they are straining to get some documents to assist them in unlocking some of these audit queries my plea is to Othe administration and to your office that this committee needs to be given support in terms of giving the necessary documents Mr.. Speaker so that when they unlock these issues we will not be getting unnecessary queries.

Mr. Speaker the Chair said something to do with the audit entry and exit, and to what the Chair has said is when these meetings are cooperated and held they will unlock some of these queries because initially before our new clerk came in, the previous clerk when these auditors came he ensured that his leave comes in when the auditors are in this Assembly.

So that was lack of cooperation, it was immoral but we discourage that from today that let us give them the necessary support , let us have the entry and exit meetings and Mr. Speaker we will actually unlock some of these unnecessary queries.

Mr. Speaker I think the previous regime treated the committee as if it was an enemy within and that is not the way we need to be, this is a Constitutional committee and they have their own mandate which we need to support.

Mr. Speaker by the way this is the only committee that will make us free from those queries, an Assembly with a lot of queries is not a free Assembly so If we ensure that we support and we give the committee the necessary support and to some extent they finish some of these queries then we will be free and...

Mr. Speaker I conclude by saying, there was the point expressed by Hon. Tarus that if there is anything we can do as a County to earn us an extra coin as a County we need to do it as per yesterday because that is very important to run our business because they are saying these are very scarce commodities and if we can get them we need to encourage. Otherwise audit reports are so complex and I must admit I am not one of the accountants I am just grasping the normal terms but I am commending the committee they have really explained in a very simple language that some of us who are not accountants can understand. I will encourage them to go further to be simpler and give us some time so that we internalize some of these documents. Otherwise I support and say our colleagues we need to actually support and adopt this document so that they mover very fast. Mr Speaker, I don't want to forget something, the timelines that they are giving us I think they are not insane to give those timelines. There are some targets that they meet so that they can achieve some issues. So let us cooperate and meet these timelines that they request it is not casting stones we are able to support them, thank you Mr Speaker.

The Speaker (Hon. Kiplagat): Yes Hon Paul Serem.

Hon. Serem: Thank you Mr Speaker sir, I would like to take this opportunity to thank the committee PIAC for work that they have done. It is too embarrassing when you hear some challenges that are preventing them not to work. As we know that integrity in this country is very important especially in our Assembly we need to be persons of high integrity. When we work in our streets people will see our integrity. I must say you have done a lot of work. Some days back Kenya was in a mess when America refused to release ARVs because of corruption which is the work of the devil. We don't want the devil to be in Baringo. So this is a House of rules and regulations and I must thank the committee led by our Chairman Hon. Lotela. What is our future as an Assembly of Baringo? Our future will depend on our leadership. If we are corrupt our next generation will be corrupt. So we must work as brothers and sisters so that this work which has been done our committee and the auditor general succeeds with proper guidelines so that Kenya will be a better place to live economically and socially. Otherwise I support this adoption and may God bless our County and the committee of PIAC so that we can be a real County Assembly. Thank you Mr Speaker sir

The Speaker (Hon. Kiplagat): Hon Deputy Speaker.

Hon. Cheboiwo (Deputy Speaker): Ok thank you Mr Speaker first I rise to congratulate the committee. The Committee has done a lot of work because they have too many document. I was a member of PIAC the other time and I know how this work is so tiring and I want to thank them for coming out with this report of 2016/17. Mr Speaker I know they have requested for the facilitation and under the committee of Liaison we will support you all the time provide you request in time since we want you to complete this document until you reach the 2020/21

because the report we are having now is 2016/17 so when we want to implement some other issues here it is becoming so difficult, I want to thank them because of their recommendations number four that is saying that the County Assembly should take the audit entry and exit.

Mr Speaker sir you know as an example since you said we are to lead the rest of the institutions to follow us, actually it is so important that whenever you have the auditors here you receive them when they are coming for the start, guide them on how to go and provide them with the necessary materials and when exiting you should have a two day sitting so that you understand the challenges that they were faced with and you can assist them to clear some of the issues which they might have collected from their investigation.

Secondly on their general recommendation one, that the County Assembly management must always provide relevant acceptable and satisfactory evidence. I think this one is actually directing that we need to be doing it every day and then, I don't blame the current management because we knew how it was that time. During those days it was so difficult but the members of Ad Hoc worked to rearrange this Assembly and that is why we are now going on well, so it is actually a wrong thing for a professional to provide wrong information or wrong document for somebody who is trying to look for a report. Another issue is that the failures to establish audit committee I think that one has been answered by the Chair when he was reading that we have the audit committee.

Mr Speaker I also captured some issues on committee recommendations, that is the accounting officer of the Assembly who is on charge with the responsibility of maintaining the assets, I think the issue of asset register matters a lot and affects all our County Government including the County Assembly. Mr Speaker there vehicles, land and many others which were transferred from the local authorities to the County Government. And the register is something that is needed and we have to look on how to get the proper way of giving this information and whoever is in need of this can get it easily.

Mr Speaker sir I also have some issues with the committee recommendation which was actually to be applied but I don't think now it is applicable because the officers who were in charge which says that failure to submit the documents for audit verification the accounting and other relevant officers be sanctioned by being denied DSA for three months. I think it would have applied that time and it can also apply when you fail in the coming years to provide documents because this is very strict that needs to be done every now and then but this one because 2016/17 they are not going to get those people who were failing to submit those documents because the report refers to 2016/17. But it should apply every now and then that if you don't produce documents that thing should be seen whether you availed the needed document. Since this is a committee within our Assembly the Assembly should not fail to handle those things because the clerks in those committees also can talk to the clerks and the officers in charge so that they can provide documents that are needed,

Another thing that I found is the committee recommendation that says that the committee recommends that payment vouchers should be pre-numbered. Everything that you do should be numbered, even in your notes and other assets you should be numbering them which means that the vouchers also should be numbered, this committee has recommended a very good thing. Why should vouchers be having same numbers, they should have different numbers so that every time they can be tracked. Otherwise I support the committee and I urge them to do the work speedily because we are still behind. If supported they will deliver at the right time. I believe that the Assembly will support you and our Liaison committee will support you and you will work harder that you are doing. Thank you Mr Speaker I support

The Speaker (Hon. Kiplagat): Member of Mochongoi.

Hon, Kimosop: Mr Speaker first of all I want to acknowledge or congratulate the committee and particularly the Chair for this well elaborated report. I note that in the background of the preliminary, the committee had a lot of problems in ensuring that this report is brought to fruition especially last year when we had the Corona Virus situation. So congratulations Chairman and the committee members.

Number two Mr Speaker, initially when the report started raising issues, I followed up but I had not realized that we were actually talking about the FY of 1st July 2016 to 30th June 2017. I now discovered that not this time round it is that other financial year. I agreed fundamentally with the committee, the situation within this Assembly that time was pathetic. I want to salute members that we are considering this report but members acted decisively on the situation that we had in this House even before this report came. It is something that I needed to point out. The Clerk and the CFO and the technical secretariat that we had time is what gave us a result of this and I even have a feeling that there is more that the auditor general did not capture. That as it may, I hope that the current leadership of the Assembly led by our clerk, the new CFO the director of finance will learn from this and do a better job. So that is item number one I needed to say.

Number two is that the recommendations are too general. I would have loved that we call people out. When you say this and this was not provided who exactly because now we are going to approve a general recommendations but we haven't really gone to the meat of it. I want to ask this committee that we do not be so general, you are making very grievous allegations and then you are not coming out so specific on exactly because it is not Assembly. There are officers in this Assembly who help the committee properly and there are those who have had a challenge. Let us call them out and say this and this happened so that anybody reading it can know. Another one is the facilitation of committees, you know I was surprised by the Chairman while reading the acknowledgement there was a part that he really wanted to stress. After reading it he pointed out that really need to make a statement and he stressed that we had a problem being facilitated. Yet the part he was reading acknowledges that we were properly facilitated. You should have captured that Mr Chairman because anyone reading it would find that the committee is properly facilitated, everything is okay but he was very agitated when he reached that point. Somehow I would read that he had a challenge either to agree with what was written or say the truth of the frustrations that they went through. That is an aspect that I would want to say that it is important that the committees are properly facilitated to ensure that it works. So those are my comments that the rot in this House as pathetic. Number two that in future we should call out people who have failed that we are acting on soothing practical. Thank you Mr Speaker

The Speaker (Hon. Kiplagat): I think we now go to the mover... yes Hon. Elizabeth and after that we go to the mover.

Hon. Elizabeth Kipsang: Thank you Mr. Speaker I stand to support this report and I want to congratulate the committee for coming up with a very comprehensive report, Mr. Speaker if you look at recommendation number one, it is that the County Assembly management must always provide relevant acceptable and satisfactory evidence to back-up response Mr. Speaker.

Mr. Speaker the Constitution of Kenya 2010, Art.35 says everybody or every committee has a right to access information whether held in private or by Government Mr. Speaker sir, from this point Mr. Speaker we are the Government and this Art. 35 is relevant and in case there is any department that is refusing to give the PIC and PAC committee any information you are free to use this Article so that they can be forced to give the relevant information.

Mr. Speaker this has lead this County Assembly since the inception of the County Governments in 2013... that we have been getting adverse report because people are hiding information and they are not giving the committee the required support and I honestly think that in this Assembly the budget committee have been getting a lot of budget but the PIC and PAC committee should also be given a lot of budget because this is like the back born of the Assembly Mr. Speaker.

Mr. Speaker you know any expenditure that we as an Assembly we incur the PIC/PAC Committee are and should be given the necessary support... because when the Chair is complaining it seems there is a pinch somewhere, in terms of resources, transport and maybe even when they want to go for meetings that looks for evidence Mr. Speaker.

This is the right committee that should be given sufficient support and I want to say that if you also look at the composition of the committee... in my own wisdom I am seeing Hon. Francisca Cheburet is an accountant, Hon. Francisca Cherutich also has been in accounting field for almost 20 years Mr. Speaker and the Chair is also senior member of this County Assembly and Hon. Kibai is a holder of CPA 5 so the composition of this committee... I am also seeing Hon. Kibet here so if they are only given the relevant support Mr. Speaker this committee this committee will do a fantastic and wonderful job.

Otherwise moving forward Mr. Speaker, we need to thank this committee and I am seeing light at the end of the tunnel in this County Assembly as we continue spending our moneys and I also want to thank CPA Koech the clerk because I know when the PIC/PAC committee when they will be giving us another report with the help of CPA Koech in my opinion we will see light at the end of the tunnel, so I support the report as I congratulate the committee members thank you.

The Speaker (Hon. Kiplagat): What is it Hon. Member for Kabarnet is it because the mayor has been mentioned...

(Laughter)

I thought you were not intending to contribute...

Hon. Kibet: Thank you Mr. Speaker sir I wanted to mention soothing that I felt like it was important, Mr. Speaker I appreciate how the Hon. Members have spoken, Mr. Speaker I want to talk about the audit department, Mr. Speaker most of the issues that we are facing could easily be highlighted by this department.

Mr. Speaker I want the internal audit department... we realize that most of the issues that we are facing could easily have been noticed and corrected and that would easily have contributed to our rating which as our members have alluded here that we can easily be appreciated and get more money.

Mr. Speaker my fellow colleague here Hon. Kimosop is pushing a Chair and he is a little bit vicious... we are appreciative for the little support that we are getting and we are also very careful not to jeopardize but in a friendly way we are saying thank you but this and this needs to happen and it is not only the management.

We are also asking members because if for sure you are faced with a situation where we want to go for a fact finding and you are organizing for a funeral and you want to take the vehicle... I mean you need to be godly and say let us do what the many... for the funeral the person has gone to heaven so we should not have problem, it is also we as the House that we should support this process because at the end of the day we are all beneficiaries.

Mr. Speaker sir I want to say thank you to Hon. Members as a committee we would really love to have a time when we will be debating almost the current report, Mr. Speaker yesterday the Chair was alluding to a possible interference but later we were clarified that it is a normal practice that any report that comes to this House must go through the clerk's office and then it comes to your office so that... but we were seeing reports coming here which didn't go through your office so we were questioning why the PIC/PAC but we realized that since it touches the Assembly it may be necessary but what we are saying is that can we be given that support, can our reports be given that first lane so that we are able to be on top of things.

Mr. Speaker sir some of the issues we are highlighting here... that is why someone would easily say the former... you see I wish we should be handling a report which is current and touching on the current actors so that we are able to really get a finality in most of these issues, thank you Mr. Speaker sir.

(Applause)

The Speaker (Hon. Kiplagat): Back to the mover.

Hon. Lotela: Thank you so much Mr. Speaker, I want to appreciate the contribution of the members for the very pertinent issues and I want to say that we are going to improve in our reporting time and when I say we are going to improve Mr. Speaker on our side it will be good and on those which we are going to improve on may not be on the right side Mr. Speaker because if you just imagine a situation where an Accounting officer of a Government entity will be denied a domestic travel and subsistent travels for six months.

Mr. Speaker I want you to imagine a situation where if a query persists for three times and he is refusing to submit the documents we are going to impose a fine to that accounting officer for up to Ksh.500, 000 that is where we are heading and it is going to be a good improvement and Mr. Speaker as a committee we wanted to be the first Assembly in Kenya to finish 2017/18 and 2018/19 audit queries, the Senate has said any County Assembly that will be finishing in time they will go for a celebration and a retreat in Mombasa so the 47 County Assemblies are working on the same and we also have that target.

Mr. Speaker if you read this report and the last one you will find that we have relaxed this one because we raised some issues in the other one that may have some implications and the next that is coming we cannot pursue the same query, we have to end it and I accept what my friend and colleague Hon. Kimosop is saying that can we come clear.

Mr. Speaker we saw it fit for us to... you know these things are for the year 2015/16 and 2016/17, Mr. Speaker the holders of those offices and the kind of information we have... we saw as a committee that this committee disposed and then we come to the reality of this current tenure and we will see Mr. Speaker.

Mr. Speaker we have serious issues on the issue of the committee services vehicles, can you have designated vehicles and there also are places where we need security, I think your office and that for the Clerk should communicate may be to the County Police officer or the commandant to give us security in certain regions because even the contractors may plot to attack us not to go to the site Mr. Speaker that is why sometimes we take those precautions and that is why our Sergeant At Arms are supposed to have guns in certain serious places that we go... there is nowhere in this Baringo that we don't go...

The Speaker (Hon. Kiplagat): Order Hon. Lotela you know when you are the mover your opportunity is to respond to what came up, so issues of security and guns I don't know whether it was raised by anybody.

(Laughter)

However, it is noted.

Hon. Lotela: Otherwise Mr. Speaker we appreciate as a committee for the support of the members, office of the clerk and we are also requesting that there is a report that need to be tabled Mr. Speaker and it should have been tabled because this report will go to Senate and before they call the County they must have this report otherwise we appreciate and we beseech you Hon. Members to pass the report thank you so much.

The Speaker (Hon. Kiplagat): Thank you very much.

(Question put and agreed to)

(Applause)

Thank you.

Hon. Members there is a supplementary order paper that we need to look into before we proceed so the Clerk you can call the one that is in the supplementary order paper.

PETITIONS

WAIVER OF SINGLE BUSINESS PERMIT FOR KENYA PRIVATE SCHOOLS ASSOCIATION

FOR SCHOOLS IN BARINGO COUNTY

The Speaker (Hon. Kiplagat): Hon. Members there is a petition that the Assembly received and as mandated by law, we have a duty to receive petitions and process. This is a petition which I will read dated 16th March 2021, this is addressed to the County Assembly, this is done by the people calling themselves the Kenya Private Schools Association Baringo Branch and the petition is;

A Petition on Waiver of single Business Permit requirement for Kenya Private Schools Association members in Baringo County 2021 by County Government of Baringo... I will read the petition;

We the undersigned the officials of Kenya Private Schools Association also known as KPSA Baringo Branch in appreciation of the private schools and private colleges domiciled in Baringo County draw the attention of the County Assembly to the following;

This petition concerns the request by KPSA to be exempted from the requirement to pay for the single business permit for the year 2021 whereas the KPSA is a partner to the Government in providing quality education to children of Kenya in accordance with the Constitution and all relevant legislations.

The KPSA members recognizes their role as corporate citizens and have dutifully paid relevant fees and levis passed by the County Assembly of Baringo in the various Finance Bills/ Acts from time to time. The President of the Republic of Kenya on March 2020 announced the closure of all schools due to reported cases of COVID 19 in the Country as part of the containment measures to stem the spread of COVID 19.

That before the closure of schools most of the KPSA members had applied and paid for 2020 single permits, these permits were therefore not utilized as the schools were closed.

That during the period of closure all members affected suffered loss of income and some members closed their schools completely as they were unable to pay rent and other recurrent expenditure.

That whereas other social sectors of the economy were afforded Covid-19 relief packages, the Government of Kenya promised KPSA private schools a relief package which at the moment is still work in progress.

That when the schools finally reopen, the Members were forced to expand facilities so as to adhere to the Ministry of Health protocols on Covid-19.

That some Counties have provided support to private schools such as;

1. County Government of Nakuru created an emergency kitty for teachers in private schools.

In consideration of the aforementioned challenges, the KPSA Baringo County notes;

- i. That the Baringo County Government has the powers to waive the requirements of KPSA Members to pay for the single business permit for 2021.
- ii. The KPSA Members requests for the waiver for the year 2021 only for schools that had paid licenses for 2020.
- iii. The KPSA Members acknowledges the good working environment that has been created by the County Government of Baringo.
- iv. The KPSA Members welcomes any other support that maybe extended by the County Government of Baringo.
- v. The KPSA therefore acknowledges the power of the Honorable County Assembly to discuss issues of importance to private sector Members of the County.
- vi. That the issue in respect of which the petition is meant are not pending in any court of law, Constitutional or legal body. Therefore our humble petitioners pray the County Assembly to;
 - a. Dully and diligently respond to the matter raised in the petition.
 - b. That this petition be dealt with immediately in view of the urgency of the matter.
 - c. To do all and anything necessary permitted under the law and Constitution of the Republic of Kenya to grant this requested waiver and the petitioners will forever pray.

Petition dated 16th March 2021 Nairobi and signed by the petitioner. They are quite number of people and there are annexures. So this is a petition that has been duly received by the County Assembly and I will accordingly direct that this petition be committed to the joint committee or the two committees. One is the Committee on Education and Committee on Finance and Economic Planning. Education because this is an education factor and finance because there is some fiscal of monitary or revenue issues involved. So both committees will address and deal with this petition as laid down by law and procedure. It is so directed, next order!

ADJOURNMENT MOTION

The Speaker (Hon. Kiplagat): Leader of Majority.

(Long Silence)

The Majority Leader is not in, okay Deputy Leader of Majority you may take it up.

Hon. Leparsalaach: Thank you so much Mr. Speaker sir. I rise to move a Motion of adjournment that this House adjourns for the long recess from Friday 7th May 2021 to Monday 7th June 2021. Mr. Speaker sir I think as an institution we have a calendar and our calendar indicates that we are suppose to go for a long recess as from the date indicated until June.

Mr. Speaker sir it is very necessary that we follow the calendar as approved and also it is very evident by the presence of the Members in this Assembly, when we started Mr. Speaker sir this afternoon, the House was $\frac{3}{4}$ full and by this time it is just the required quorum that is present. A clear indication that Members require to go and have some rest at home, be with the electorates, loved ones an off course perform some duties in monitoring the projects and off course to become a leader in the constituency especially this time when the long rains are just about.

As leaders we have to be at the forefront in everything. If it is farming or pastrolism then we have to show by example and it is the correct time for us to go and do that and assist our people. It is also good that we sensitize our people the dangers that is facing Kenya and the world, the Covid-19 pandemic and in fact when the president actually waved or reduced the requirements, I mean the timelines, its not that the Covid-19 pandemic has gone down but for economic purposes. So we also have to take that advantage and sensitize our people and play role in elevating the difficulties that our people are facing by providing the required leadership. I therefore requests Hon. Commissioner Solomon to second the Motion of adjournment, thank you Mr. Speaker.

Hon. Makal: Seconded.

The Speaker (Hon. Kiplagat): Thank you very much that Motion duly moved by Hon. Leparsalaach and duly seconded by Hon. Solomon Makal. Normally this Motion is not one which is subjected to a vote but I would wish to propose so that Members can contribute.

Debate is on, any Member who want to contribute? Yes Member of Sacho.

Hon. Tarus: Okay thank you Mr. Speaker for according me this opportunity to contribute to this particular Motion and Mr. Speaker I arise to support this Motion that we go for the long recess as per our calendar. Mr. Speaker I belief we have been having a fruitful discussions and debate in this Assembly and I belief Members also got to have sometimes to reflect on what we have been able to do during that duration and apart from that Mr. Speaker it will also be a time for us to look back and see what we have done for our electorates and do more during this one month long recess which to me it will be a good time to be with our families and also to continue serving our electorates.

Mr. Speaker to me and of course we have one year to election and that will also be a time to look at what has not been done and off course do the remedy so that we can be able to achieve what we ought to achieve as Members of County Assembly. Otherwise I support Mr. Speaker, thank you.

The Speaker (Hon. Kiplagat): Member of Silale.

Hon. Lotela: Thank you so much Mr. Speaker I stand to echo and support our schedule as we are about to adjourn. Mr. Speaker after this period of our programme we realized that we have been doing a lot of vigorous work as a committee, individual and as an Assembly. It is the right time for us to engage with our families, electorates and because of this time of budgeting

process, it is the right time to listen to the public opinion on what is supposed to be included in the budget and it is the right time. It is timely for us to adjourn for a *sine die*, that period of one month is long and for us it is very short.

Mr. Speaker we also have to energize ourselves by resting a bit so that when we come back then we come in full. Mr. Speaker if we can recall and we have been seeing what is going on in the plenary that is County Assembly, there is a challenge of quorum apart from the austerity measures put in place because of Covid-19, Mr. Speaker there is a serious challenge on people coming to the plenary and that why the Assembly has a bit lenient on Members need to come. If you can go back and see very well, some people are not taking it seriously and even they might be around taking tea and no one is coming to the plenary. That means Mr. Speaker the House or Assembly has to make Members come to the Assembly and once you are within the vicinity of the Assembly then you should at least come and take transaction Mt. Speaker.

Otherwise I also say thank you for the good time that we have been together, the interactions, learning lessons that we have gone through and we pray to God that he makes the County Assembly to go in a good way. We have not been having bad issues but good issues Mr. Speaker. That one also we appreciate that situation and that time. It is not easy for an institution to be given a healthy situation and time without any problem Mr. Speaker.

I have also to respond to the leadership of the House. You have been so responding timely on the queries inquired by the Members and the situations which means Mr. Speaker you have always been on the top in making sure that the welfare and the situations of the Members is catered for and we don't take it for granted. Whether it is in WhatsApp there is a constant communication and that is what we value Mr. Speaker and what is coming very clear is that you have really integrated the Assembly to be one as a system and that is what we wanted to see as Members and individual.

Otherwise I support that we adjourn for recess or *sine die* and hope that people we come back in good health and we also pray that what was seen in papers that there is mutant kind of Corona Virus that has come into the country, we need to be very careful and they said that the flight that came from those place to Nairobi and all the way to Kisumu and those who have been tested positive we need not to relax on our measures on this issue and we don't want to see anybody suffering from Corona Mr. Speaker and it is good also to be knowing about the situation of the Members of this House. Otherwise I support and say we meet again in June, goodbye and good night.

(Laughter)

The Speaker (Hon. Kiplagat): Member of Mochongoi and maybe as Member of Mochongoi is coming. The adjournment is not *sine die*. The *sine die* is an open ended but this one we have a date. However it is still an adjournment.

Hon. Kimosop: Mr. Speaker first of all I want to support the decision to adjourn and to inform Members that if things had gone by schedule, this was the time that we would have expected the devolution conference, the legislative summit and County Assembly Sports Association (CASA) games all these activities were expected to run nationally unfortunately we went to lockdown and just as a way of providing information to members after the lockdown was lifted we are meeting next week as County Assemblies Forum (CAF) to review what can be done under such circumstances. The devolution conference is normally organized by Council of Governors and they welcome members of the family of devolution and senators to come together.

CASA games cuts across the counties in whole country. We will update members once we have a picture of how things will be. Secondly, parliament is finalizing the debate on BBI and whichever way it goes, it is obvious that we are going for a referendum; this gives room to members to catch up with issues of national development and with BBI drives thus giving them an opportunity to also engage with the people they represent. The sad thing is that we would have used this opportunity to make follow ups in our wards but there may be no projects to follow up, and so will only have an opportunity to check on what the County Government has done. Mr. Speaker, I have been engaging with the department and inquiring how procurement is fairing in our County Government and the truth is the Executive arm is not functioning. I am sorry to say seemingly we are in a crisis because even the roads that collapsed last year went for the open tender after almost getting the contractors. I am told today morning they went for evaluation of all the projects for the one tender and for the 58 projects that were meant for sourcing, so there will be no projects to follow up.

I want to urge members that we put our heads together and discuss where this County is heading to; things are not adding up because even simple processes of HR placement is being done haphazardly.

Finally Mr. Speaker, is that for members who were elected and nominated subscribe by Jubilee party we have faced challenges in having our leadership work and generally we feel we are being kicked out of the party, meaning we must get a shelter and some of us have moved on to get a shelter and we are now assembling iron sheets nails to construct the House and this one month gives us an opportunity to construct the new House which is UDA for the hustler movement agenda, Thank you Mr. Speaker.

The Speaker (Hon. Kiplagat): What is it? It has to be a point of order because you have already contributed.

Hon. Kibet: Mr. Speaker I have not contributed.

The Speaker (Hon. Kiplagat): Sorry it has been a long afternoon. Proceed

Hon. Kibet: Thank you Mr. Speaker as a tradition being the Host MCA, I must say something. Mr. Speaker something that is worth mentioning is what will entail our recess because the recess is not for members to have a Holiday but have time to interact with the electorate. It is surprising that my colleague here as alluded to a dysfunctional Government and stated that they are now party less, this is a combination of ills. Mr. Speaker we might be looking at implementation of projects and I was shocked to here that today is when they are doing the evaluation. Mr. Speaker Government business is being implemented by contracted people and the same contractors are aware that from May they will be no payment up to august thus we are literally facing a situation where there will be no implementation of projects, which should concern these House because it will reflect on our performance

Mr. Speaker want to appreciate members that as they go for the long recess because that have been in these town and there has never been a case of indiscipline and I want to commend them for interacting with the community without any incident. Mr. Speaker finally I have heard somebody talking about collecting materials to do a House, that is not news because I was raised in a village and we used to plant maize and whenever there was an harvest even birds will do anew nest, that is the nature of politics in Kenya there will be Houses demolished and others build but they should remember that they have a old House which was built as a castle and they can still go back to that House with all those remarks I wish the members well as they go meet with their families. Thank you Mr. Speaker sir

The Speaker (Hon. Kiplagat): Thank you Hon Kibet, Hon. Francisca Cheburet

Hon. Francisca Cheburet: Thank you Hon. Speaker, much has been said and I also support on the adjournment of the Assembly. Mine is a concern; we have one of our member who has not been in this Assembly; Hon. Saphina Chelagat and the last time we were with her she was not feeling well. I thought maybe the Chair to the welfare could have talked about it, as we leave for adjournment it will be good that we think about her.

I wish all the members a good Holiday as we go for these one month I know there are many activities and I wish to correct the member from Mochongoi that as we go for the long recess even if you make registrations and the projects are not going on then we will not go far, we should be thinking on how we can come back on a special sitting and see how best we can follow these projects because whether you were elected or nominated to these House if the projects are not done on time every citizen knows that you sit in these Assembly and they will ask why? Thank you I support the adjournment.

The Speaker (Hon. Kiplagat): Yes member of Tenges.

Hon. Tochim: Thank you Hon. Speaker for this wonderful time you have given me to pass my comments as we go for the one month recess, I support it. I want to join my colleague to thank God for the time we have been here, it is time to go and rest; recess is the time for you to meet your people and your family. It is important that we maintain the contacts with our electorates and make follow up on projects. I agree with Hon. Kibet that we have a short time and we need to push for the projects for them to be implemented. As we are at home let us be in touch with the department of procurement to ensure our projects are done. We are expecting a looming roll over but let us try our best; let the projects be awarded for them to be ongoing as the financial year ends. I want to request the members that let us have our time with families because politics and serving the community which is also serving God takes much of our time. You will all agree with me that we leave home very early and arrive very late and if you analyze the time we spend with our families; I believe most of us here still have young families and there are the young kids who need our presence most of them always call us asking when we are going home. Let us spend time with our families and treat them well every day we get people coming with a lot of needs and however much we try to assist them we will not be able to satisfy them.

We know the late president Moi was philanthropic and when he was travelling he could stop at every center and give out money but our people are still in need. So take time to treat your family well buy them the best cloths, take them out and let them have the best meals, go with them to church because that is the only enjoyment they can have. That is my encouragement during recess. I wish all the members God's blessings and protection as we go to rest and don't forget that we are in the era of corona let us stay safe. Thank you Mr. Speaker

The Speaker (Hon. Kiplagat): Thank you members as I said before this is a motion that needs no question so I will go straight to direct an order that these House adjourns for the long recess as from Friday 7th may 2021 to Monday 7th June 2021 and I want to take this opportunity to wish members a restful recess period so that when you come back with renewed energy in your debate some mentioned that there is an apparent dangling of numbers that people are getting engaged elsewhere other than the Assembly I believe these break will rejuvenate the members so that when we come back we have good numbers attending the Assembly that is the messages we should pass to the other members.

ADJOURNMENT

Order members! This House stands adjourned for the recess until 8th June 2021 at 2:30 PM

The House rose at 5:25pm