

COUNTY ASSEMBLY OF SAMBURU



THE HANSARD

Wednesday, 2nd April, 2025

The Assembly met at the County Assembly Chambers at 2:30 pm

Temporary Speaker, (Hon. Lenamatiyo Silapia) in Chair

PRAYER

MOTION

The Majority Leader, (Hon. Lentukunye Christopher): Thank you Mr. Speaker. I beg to move the following Motion, **THAT**, this Hon. House approves the allocation of the following Member to various Sectorial Committee of the County Assembly of Samburu in accordance with Standing Orders 171,174 and 175 and **FURTHER THAT**, the following Members be appointed to serve in the respective Committees as follows:

1. Hon. Janet Lenamalda – Member, Sectorial Committee on Finance, Economic Planning and ICT.
2. Hon. Janet Lenamalda – Member, Sectorial Committee on Agriculture, Livestock Development and Fisheries.
3. Hon. Janet Lenamalda – Member, Sectorial Committee on Labor, Social Welfare, Justice and Legal Affairs.
4. Hon. Janet Lenamalda – Member, Sectorial Committee on Medical Services, Public Health and Sanitation.
5. Hon. Janet Lenamalda – Member, Committee on Delegated County Legislation.
6. Hon. Lemoosa Jonathan – Member, Sectorial Committee on Transport, Roads and Public Works.

This appointment takes immediate effect upon approval by this House and the appointed Members discharge their responsibilities in accordance with the mandate of their respective Committees as provided under Standing Order number 170 to 214, thank you Mr. Speaker. Let me call Hon. Kaunda to second the Motion, thank you.

MCA Loosuk Ward, (Hon. Lenaparasio Phelix): I second the Motion Mr. Speaker.

The Speaker, (Mr. Lenamarle Stephen): Hon. Members I now propose the Motion **THAT**, this Hon. House approves the allocation of the following Members to various Sectorial Committee of the County Assembly of Samburu in accordance with Standing Orders 171,174 and 175 and **FURTHER THAT**, the following Members be appointed to serve in the respective Committees as follows:

1. Hon. Janet Lenamalda – Member, Sectoral Committee on Finance, Economic Planning and ICT.
2. Hon. Janet Lenamalda – Member, Sectoral Committee on Agriculture, Livestock Development and Fisheries.
3. Hon. Janet Lenamalda – Member, Sectoral Committee on Labor, Social Welfare, Justice and Legal Affairs.
4. Hon. Janet Lenamalda – Member, Sectoral Committee on Medical Services, Public Health and Sanitation.
5. Hon. Janet Lenamalda – Member, Committee on Delegated County Legislation.
6. Hon. Lemoosa Jonathan – Member, Sectoral Committee on Transport, Roads and Public Works.

THAT, the appointment takes immediate effect upon approval by this House and the appointed Members discharge their responsibilities in accordance with the mandate of their respective Committees as provided under Standing Orders number 170 to 214.

Specially Elected MCA, (Hon. Osman Dube): Asante sana Mheshimiwa Spika. Tunashukuru Selection Committee kwa kazi nzuri, pongezi Mheshimiwa Janet kwa kupata kamati kubwa. Tunamkaribisha pia Mheshimiwa Lemoosa katika kamati letu la barabara asukume gurudumu kwa sababu kati hili ni kubwa na lina kazi nyingi. Tulisema pia kama kamati kuwa Mheshimiwa Lemoosa awe mwenyekiti kwa sababu ya umri. Tuanomba Mheshimiwa Lemoosa ajue kuwa kuna Vijana nyuma yake na ukilala kidogo tutakusukuma hadi mwisho, asante sana Mheshimiwa Spika.

Specially Elected MCA, (Hon. Lekirenyei Sarah): Asante sana Mheshimiwa Spika. Kwa niaba yangu, nashukuru kamati husika ya Selection Committee kwa kupanga kazi nzuri na kuweza kuweka Mheshimiwa Janet kwa Kamati kwa sababu sana sana tunategemea kamati kuweza kufanya vitu vingi na kuweza kuwatumikia watu wetu huko mashinani. Nashukuru pia kwa sababu Janet amepata nafasi hizo na ataweza kutumikia watu wake na pia atapata shughuli za kufanya, sio kama kawaida. Pongezi kwako na pia kwa kazi ambayo amekuja kufanyia watu wake, asante Mheshimiwa Spika.

MCA Loosuk Ward, (Hon. Lenamparasio Phelix): Thank you Mr. Speaker. I sit in the Selection Committee and I thank our able Chair Mheshimiwa Lentukunye for the good work. I take this opportunity as the rest of the Members to congratulate Hon. Lemoosa for his appointment in the Roads Committee and Hon. Janet. She is a new Member and it is very good that she has some Committees and to work as the rest of us.

Hon. Lemoosa is one of the most serving Member in this House and his experience in the Roads Department is an added advantage to the roads Committee. I welcome him. The Department with a lot of issues in this County is Roads but with the experience that Hon. Lemoosa holds and the age very soon he will become young. Yesterday Hon. Esther had raised an issue on a Statement that has not been answered for 6 months and it was just because we had not gone around as the Committee on roads so that we bring a report to this House.

I even ask you as the head of this Assembly and the administration that you fasten the facilitation of the Committee because we are not doing justice to Hon. Esther waiting for 6 months for her Statement to be responded. Congratulations Hon. Lemoosa and welcome to this Committee and I hope you will help us with the issue on Roads, thank you.

MCA Wamba East Ward, (Hon. Lelenkeju Jackson): Thank you Mr. Speaker. May I take this opportunity to first thank the Selection Committee on behalf of my Wamba East Ward nominated Member Janet Lenamalda for having being considered to join several Committees which she will use as a ladder to serve the people of Samburu County and especially Samburu East.

I also thank my brother Lemoosa for being the new Chair for Roads and Transport, welcome back from a long recess sometimes they say that the Government eats its own people so you were eaten and we thank God that you are back alive so welcome and join the rest of your colleagues as we serve this Assembly, thank you Mr. Speaker.

MCA Wamba North , (Hon. Leleruk James): Thank you Mr. Speaker I would like also on behalf of the Select Committee as the Vice Chair. Mr. Speaker I want to thank the entire Committee for work well done and I also want to congratulate Hon. Janet for her nomination to various Sectoral Committees. When we were selecting the Committees that she deserves to work perfectly those are the Committees that she has experience and it will be a plus to our Assembly

as she joins other Members. I would like to inform Members that we have added the list of the Sectoral to nine so that every Member of this House has at least several Committees that they may be able to handle.

I would like also to congratulate our senior in this House is the one who usually gives us guidance and with his experience he will bring a lot of expertise to the Roads Department and we want to challenge him that the Roads Department needs thorough work and we have a lot of issues within the Roads Department and that is why we decided to put him there knowing that through his experience he will lead us to the right direction.

On issue of Statements I want to tell Hon. Esther that you are now in safe hands when Hon. Lemoosa will start work and I think he will start in this week and bring all the reports, you know as the road department you have a task.

Specially Elected MCA, (Hon. Osman Dube): Mheshimiwa Minority Leader anaona kama kamati letu hakuna kitu ilhali tumefanya kazi ya kutosha aombe msamaha kwa sababu sio Lemoosa tu pekee yake atafanya kazi.

The Speaker, (Mr. Lenamarle Stephen): Asante Mheshimiwa Dube.

Minority Leader, (Hon. Leleruk James): I withdraw but I am not talking on negativity but the roads department has a lot of issues that need to be resolved. I also congratulate my brother the former Chair for giving way for Hon. Lemoosa walking shoulders high, he has performed but moving forward this is a new dispensation. We have just started yesterday and we need now to do our work perfectly. I am talking about the Roads Departments because there is a report that we are waiting for from the said department and that is why we are encouraging our able Chair to fast track pending reports so that we may table in the House. The issue of visiting some roads in our sub county to bring us a comprehensive report on roads because we have issues. As the Vice Chair I was competent and I know Hon. Lemoosa will deliver, thank you Mr. Speaker.

The Speaker, (Mr. Lenamarle Stephen): Hon. Members, I now put the question **THAT**, this Hon. House approves the allocation of the following Members to various Sectoral Committee of the County Assembly of Samburu in accordance with Standing Orders 171,174 and 175 and **FURTHER THAT**, the following Members be appointed to serve in the respective Committees as follows:

1. Hon. Janet Lenamalda – Member, Sectoral Committee on Finance, Economic Planning and ICT.
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5. Hon. Janet Lenamalda – Member, Committee on Delegated County Legislation.
6. Hon. Lemoosa Jonathan – Member, Sectoral Committee on Transport, Roads and Public Works.

THAT, this appointments takes immediate effect upon approval by this House and the appointed Members discharge their responsibilities in accordance with the mandate of their respective Committees as provided under Standing Orders number 170 to 214.

(Question put and passed)

MCA Wamba West Ward, (Hon. Lemartile Francis): Thank you Mr. Speaker. I beg to move the following Motion, **THAT**, this House debates and approves the report of the Auditor General on the Statement of County Executive of Samburu for the year ended 30th June 2023, thank you Mr. Speaker and I beg the Majority Leader to second the Motion.

(Hon. Lentukunye bows in secondment)

The Speaker, (Mr. Lenamarle Stephen): Hon. Members I now propose the Motion that this House debates and approves the report of the Auditor General on the Statements of County Executive of Samburu for the year ended 30th June 2023.

MCA Wamba West Ward, (Hon. Lemartile Francis): Mr. Speaker, Pursuant to Article 226/2 of the Constitution of Kenya 2010 the accounting officer of a National public entity is accountable to the National Assembly for his Financial Management and the accounting officer of the County Public Entity is accountable to the County Assembly for its Financial Management. Article 226/1/a provide for accounts and audit of public entities by the office of the Auditor General, the

responsibility of the Auditor General is to express an independent opinion on the financial operation of the Samburu County Executive in accordance with Section 48 of Public Audit Act.

Pursuant to Samburu County Assembly Standing Order number 194, the Public Investment and Accounting Committee have the mandate to examine Audit Report on the Financial Statement of the County Government, County Executive and Assembly. Samburu County is constituted as per the Constitution of Kenya 2010. It is charged with the responsibility of providing a variety of services within jurisdiction.

The County Government is headed by the Governor and supported by the County Executive Committee in carrying out its mandate as stipulated in the Constitution. CEC Finance and Economic Planning is mandated with the responsibility of reporting on Financial and Non-Financial Operations of the County Government affairs. The audits objective was to obtain reasonable assurance whether Financial Statement presented fairly in all material respect, financial position of the County Executive as at 30th June 2023 and of its financial performance and its cash flows for the year.

The County Government of Samburu received the Auditor General's report which was tabled and committed to the Public Investments and Accounts Committee on 13th March 2024 Pursuant to Article 229(7) of the Constitution of Kenya, 2010. Audit reports shall be submitted to Parliament or the relevant County Assembly Subsequently, the PIAC Committee invited the County Executive Committee Members to answer Audit queries raised in respect to the Financial Statements of the County Executive.

Mr. Speaker the report was committed to the Committee on 13th March 2024 and thereafter joint sermons between the Committee, a representative from the Auditor General and the County Executive Team was conducted on 18th to 23rd November 2024 respectively where the Committee closely examined and heard evidence on oath from witnesses and reviewed submitted documents. Thereafter, the Committee proceeded for comprehensive report writing.

While taking evidence the Committee was guided by the existing procedures and modalities of operations of the Samburu of the operations of the Samburu County Assembly derived from the Constitution of Kenya, 2010; Samburu County Assembly Standing Orders, common practices and rulings and directives of the Chair. The task given to this Committee is within provisions of

Article 195 of the Constitution of Kenya and the County Assembly Standing Orders Number 194.

The Public Investments and Accounts Committee (PIAC) as grounded in the County Assembly Standing Orders Number 194, is responsible for the following:

- i) The examination of the accounts showing the appropriation of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County assembly as the committee may think fit.*
- ii) The examination of reports, accounts and workings of the County public investments*
- iii) The examination in which the context of autonomy and efficiency of the County public investment whether the affairs of the County public investment are being managed in accordance with sound financial or business principals and prudent commercial practices*

The Legal Framework laid by the Committee is one Mr. Speaker the Constitution of Kenya 2010 Chapter 12 Public Investments Article 201. Article 229 of the Constitution, the office of the Auditor General is mandated under Article 229 of the Constitution to audit the 47 County Governments and any other entity that is funded from Public Funds whether at the County or national government level.

2) Direct Personal Liability

Article 226(5) of the Constitution of Kenya provides that:–

“If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not”.

3) County Assembly Powers and privileges Act, 2017

The Public Investments and Accounts Committee will on the premise of the aforementioned Constitutional provisions hold all individual Accounting Officer(s) and other Public Officers jointly and severely liable for any loss of public funds under their control.

The Committee has and will continue to invoke these provisions in its recommendations to hold those responsible accountable.

This is also intended to serve as a deterrent measure on the misuse of Public Resources.

Mr. Speaker i now go to raised questions by the Auditor General and in the Audit Report we normally categorize it into three and first one is;

Report on the financial statements which the question raised by the Auditor General i will read the question and Members will go through the management response and then i will give the recommendation of the Committee because of time i will not give much on the management response, i will read the question and the recommendation of the Committee.

1.0 WRONG CLASSIFICATION OF EXPENDITURE

Note 4 to the financial statements reflects a balance of Kshs.1,719,399,588 in respect to use of goods and services which includes Kshs.869 ,329,942 in respect to other operating expenses. Included in this component is Kshs.150,226,038 which was spent on various items including construction of market buildings, purchase of computers, payment for the construction of water pans, purchase of solar panels, tyres, laptops and printers and daily subsistence allowance. However, they were wrongly classified under other operating expenses. There was no journal entry passed to correct the anomaly and no explanation was provided for the wrong classification.

Further, the statement of receipts and payments and Note 9 to the financial statements reflect Kshs.1,381,600,923 in respect to acquisition of assets. This includes a balance of Kshs.106,723,914 in respect of rehabilitation of civil works which further includes Kshs.2,399,985 paid through the department of Agriculture Livestock and Fisheries for purchase of fish fingerlings which is not construction in nature. In the

circumstances, the accuracy of respective account balances reflected in the financial statements could not be confirmed.

In response to management because of huge amount of figures i can go through; The County Executive had budgeted a total of KES 740,229,828 under other operating costs to basically take care of donor and grants transfers among other scheduled expenses that do not have matching descriptions with our chart of accounts. Attached as annexure 1A is an extract of the approved budget of other operating expenses in FY 2022/23 annual budget.

The vote description being other operating costs gives a wide scope for charges to be made. Management takes cognizant of this as gap and will endeavor to improve its budgeting process including abolishing the allocation of budget under other operating expenses. The misclassifications noted by the auditor are expenses incidental to the main projects where the funds were transferred to since the expenditure was being done by the County. Attached as annexure 1B is a schedule of specific expenditure charged to other operating costs, the bulk being transfers of funds for grants in line with the budget approved.

On the same Mr. Speaker, the Committee recommended the following as per wrong classification in our Budget:

1. That, the County Executive Committee Member and Chief officer is hereby warned that preparation and presentation of financial statements should conform with IPSAS at all times.
2. That, Financial statements should be counterchecked before submission to the Auditor General. Budgeted and voted items shall be paid and reported in their respectful lines.

The second raised question Mr. Speaker is cash and cash equivalent; The statement of assets and liabilities and as disclosed in Note 13A to the financial statements reflects cash and cash equivalents balance of Kshs.295, 953,028. Included in this balance is an amount of Kshs.21,110,761 being payments in bank statements not captured in the cashbook for the Samburu County Deposit Account.

Further, the Management did not explain the nature of these payments and why the same had

not been posted to the cash book as at 30 June, 2023. Mr. Speaker I think members will go through the response which the management gave and Committee recommendation as per that raised question that the Executive Committee Member for Finance, ICT, Economic Planning and Chief Finance Officer stand warned and should ensure that cash books are posted promptly as stipulated in the PFM Act.

The committee will not entertain inadequate basic accounting compliance requirements in subsequent years. The next issue raised by the Auditor General is Doubtful long outstanding reconciling items The statement of assets and liabilities and Note 13A reflect cash and cash equivalents balance of Kshs.295,953,028. Excluded from the balance is Kshs.3,536,530 relating to receipts in bank statements not captured in the cashbook for Samburu County Deposit Account.

The receipts had been rolled over for more than three financial years without being posted to the cashbook since the financial years 2016/17, 2017/2018 and 2018/2019. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.295,953,028 could not be confirmed. On the same the Committee recommended that:

- i) That, The Executive committee member for Finance, ICT and Economic Planning and Chief finance officer stand warned and should ensure that preparation and presentation of financial statements conform with IPSAS at all times and cash books are posted promptly as stipulated in the PFM Act.
- ii) That, There should be continuous capacity building on financial reporting and accounting standards for the concerned financial officers.

The next raised question by the Auditor General that Lack of Non Current Asset Register and Ownership Document: Annex 6 to the financial statements on summary of non-current assets register reflects total assets(Historical Cost) balance of Kshs.7,601,065,479 but with nil balance for land.

However, the County Executive owns several parcels of land including those that were inherited from the defunct local authorities. No reason was provided as to why the County

Executive did not maintain and update the register for its land and buildings. Further, no ownership documents were provided for audit review in respect of land on which the County headquarters and the official Governor's residence are built. In the circumstances, accuracy, ownership and completeness of the total assets balance of Kshs.7,601,065,479 could not be confirmed.

On the same' the Committee recommended that the Committee:

1. The committee strongly recommends that it is mandatory to keep comprehensive and updated asset register. An accounting officer who fails to keep asset records will be held personally liable and be compelled to make good the loss of public funds arising from lack proper asset register.
2. Management to comply with accrual basis of accounting which require recognition of assets when control is obtained and future economic benefits or service potential is expected. revenue to be recognized when earned rather than when received in respect to assets disclosure and reporting.
3. The committee directs the accounting officer to submit a comprehensive asset register and CALC (County Assets & Liabilities Committee) report to the office of the Auditor General and the County Assembly within 90 days upon the adoption of this report.

The next question raised by the Auditor General Mr. Speaker and Hon. Members is on salaries paid outside the integrated personnel and payroll database (IPPD); The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.1,965,732,294 in respect to compensation of employees. Review of salary records on the expenditure revealed that the expenditure included wages totaling to Kshs.355,522,201 which was paid through a manual payroll system. The manual payroll is prone to errors and other forms of misstatement.

In the circumstances, accuracy and propriety of personnel emoluments of Kshs.355,522,201 paid through the manual payroll could not be confirmed. On the same, the Committee recommend that;

1. The Management should ensure that salaries are not paid outside IPPD. Any payment done outside IPPD without justification should be stopped forthwith. Any officer found to have contravened the Committee's

recommendation will be held liable individually or collectively.

KEY AUDIT MATTERS

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Mr. Speaker, the other part of query by the Auditor General is Budgetary Control and Performance; The statement of comparison of budget and actual amounts for the year under review reflects final expenditure budget and actual on comparable basis of Kshs.6,262,198,006 and Kshs.5,622,023,300, respectively, resulting to an under-spending of Kshs.640,174,706 or 10.2% of the budget. The under-performance affected the planned activities and may have negatively affected service delivery to the public.

On the same Mr. Speaker and Hon. Members the Committee recommended the following for the raised question

1. The County Executive should ensure proper planning which should be the basis for budgeting and spending in the county.
2. The County Executive should put in place the annual development priorities and objectives and set performance targets for maximum absorption of the budget.
3. Budget implementation time should be followed to the latter and positive attitude be imparted on officers accounting and implementing utilization of resources of the county. The Committee recommends that any accounting officer who could have not utilized their budgetary allocations the subsequent allocations will be reduced.
4. The Committee recommends that automation process be prioritized and deliberate efforts should be made to procure latest modern revenue collection technology.

Further question raised by the Auditor General that Un resolved Prior Year Matters: In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk management and Governance. However, although Management has

indicated that some of the issues have been resolved, the matters remained unresolved as the Senate and County Assembly were yet to deliberate on the audit report for the year ended 30 June, 2023.

The second part in the Auditor General Report is about Lawfulness and Effectiveness in use of the Public Resources the first question raised on the same is compensation of employees during the year under review that total number of employees of the County Executive was two thousand four hundred and forty-six (2,446) out of which two thousand and thirty-two (2,032) or 83% of the total number were members of the dominant ethnic community in the County.

This is contrary to Section 65 (1) (a) and (e) of the County Governments Act, 2012 which states that "In selecting candidates for appointment, the County Public Service Board shall consider: (e) the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county;". In the circumstances, Management was in breach of the law.

The Committee recommend the following that deliberate effort be made recruitment on specific skills that will target the intended threshold of the Constitutional requirement. Second question on unlawful is Irregular Engagement of Casual Workers; The statement of receipts and payments and as disclosed in Note 3 reflects a balance Kshs.1,965,732,294 in respect to compensation of employees. Included in this component is Kshs.36,441,690 paid to casuals working in the department of Health within the County. However, there was no formal engagement of casuals including approval on the County Public Service Board, letters of temporary employment and other personal credentials. Further, details such as date of hire, period served, duties performed, and qualifications of the casuals were not provided for audit review.

In addition, the casuals were engaged for more than three months without review of their terms contrary to Section 37 (1) (b) of the Employment Act, 2007 which provides that where a casual employee performs work for more than three months, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35 (1) (c) shall apply to that contract of service. This exposes the County to litigation for

unlawful terms of employment. In the circumstances, Management was in breach of the law.

The Committee recommended as follows: The Committee recommends a punitive action (whose authority will be drawn from article 21 of Public Audit Act, 2015 and Powers and Privilege Act, 2017 to be taken against officers who fail to submit the audit documents without an option of pardon.

The EACC should investigate the expenditure flagged by the Auditor General, including payments to casual workers and staff compensation, to ascertain accountability.

The third on the same is question raised by the Auditor General on Employees above mandatory retirement age: Review of employees' records revealed that four employees were still in the payroll despite having attained the mandatory retirement age of sixty (60) years. This contravened the provisions of the Public Service Commission Circular Ref No: PSC/ADM/13 (7) dated November, 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory retirement age to be 60 and 65 years for nondisabled and for people with disability, respectively. In the circumstances, Management was in breach of the law.

Committee Recommendations

The Committee recommends a punitive action (whose authority will be drawn from article 21 of Public Audit Act, 2015 and Powers and Privilege Act, 2017) to be taken against officers who fail to submit the audit documents without an option of pardon'.

The fourth question raised by the Auditor General on Irregular Remuneration of Full Time Board Members; The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflect a balance of Kshs.1 ,965,732,294 as compensation to employees. Included in the balance is payment of basic salaries to permanent employees amounting to Kshs1,068,675,917.

Included in this component is Kshs.1 ,701,276 overpayment made to five County Public Service Board (CPSB) members. It was observed that the members were paid one scale point that is ahead of their entitlement in terms of years of service since appointment leading to overpayments of Kshs.1 ,701,276. This was contrary to the SRC remuneration guidelines of Ref No. SRC/TS/CGOW3/61 VOL.IV (a9) of 8 December, 2017 paragraph 1 which

states that upon appointment a full-time member of the County Public Service Board shall enter the respective salary scale at the minimum scale point. In the circumstances, Management was in breach of the guidelines.

The Members recommended that the Committee: That, The committee reviewed the circular Ref. No. SRC/TS/CGOVT/3/61Vol.IV (49) dated Dec.2017 and that addressed all County Public Service Board and was satisfied with the management response and the committee marked this query resolved .

The Fifth query on employee remuneration raised by the Auditor General is Recruitment, Selection and Appointment of Governors Service Delivery Unit The statement of receipts and payments and Note 3 to the financial statements reflect a balance of Kshs.1,965,732,294 being Compensation to employees. Included in the balance is payment of Kshs.8,902,310 to twelve newly recruited staff members under the newly created "Governors Delivery Unit".

However, review of the County Governments Act, 2012 and approved Samburu County Staff establishment revealed that the unit was not provided for. The duties and responsibilities of the establishment were not defined. Approval from County Public Service Board (CPSB), advertisement, applications, shortlisting, interviews and selection of successful candidates was not provided for audit review. In the circumstances, Management was in breach of the law.

The Committee recommends as follows;

i) The County Public Service Board (CPSB) and County Secretary be held liable for negating on their responsibility in approving the recruitment, selection and appointment of Governor delivery unit officers. A report on progress made should be submitted 30 days after adoption of this report.

ii) That, the Ethics and Anti-Corruption Commission to investigate the Matter.

Six, under the same unlawfulness question raised by the Auditor General was payment of Special House Allowances: The statement of receipts and payments and Note 3 to the financial statements reflect a balance of Kshs.1,965,732,294 as compensation of employees. Included in

the balance is personal allowances paid as part of salary amounting to Kshs.740, 417,618. Included in the latter balance is Kshs.10,412,203 paid to two hundred and forty-nine (249) employees as special house allowance in addition to the normal house allowance contrary to the Salaries and Remuneration Commission Circular Ref. No. SRC/ADM/1/13 Vol. III (126) of 10 December,2014 which provides rates of house allowances payable to public officers.

Committee Recommendations

The committee recommends that recovery of the irregular payments contrary to the Salaries and Remuneration Commission Circular Ref. No. SRC/ADM/1/13 Vol. III (126) of 10 December,2014. A report be tabled before the assembly on the progress with 60 days upon...

MCA Wamba West Ward, (Hon. Lemartile Francis): Adaption of this Report.

The next issue raised by the Auditor General;

Emergency Relief Expenditure

Note 7 to the financial statement reflect a balance of Ksh.313, 889, 246 in respect to other grants and transfer which include an amount of Ksh.197, 589, 246 incurred on emergency relief and refugee assistant. However, review of the expenditure reveals the following:

Management has not given any response and the queries stand unresolved.

The Committee recommended:

The Committee recommend that ,the CEC Finance and the County Attorney hereby directed to establish the County Emergency Fund within 90 days upon adoption of this Report.

The next query raised by the Auditor General is:

Expenditure in Excess of Regulatory Thresholds

The County Government made payments of Ksh.197,589,246 in respect of emergency relief and refugee assistance or approximately 4% of the County Executive's revenue of

Kshs.4,961,253,008 in 2021\2022 financial year. This is contrary to Section 113 of the Public Finance Management Act, 2012 which states that the County Executive Committee Member for Finance may not, during a financial year, make a payment from the Emergency Fund exceeding two per cent of the total county government revenue as shown in that county government's audited financial statements for the previous financial year.

And the question stands resolved when the Executive outline during the appearance to the Committee. So that question is well resolved.

Failure to Establish County Emergency and Disaster Management Committee

The County Executive did not establish and operate a County Emergency Fund contrary to Section 110 (2) of the Public Finance Management Act, 2012 which provides that a County Executive may establish an Emergency Fund to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority. In addition, Section 19 of Samburu County Emergency and Disaster Management Act, 2015 states that the County Government shall establish the County Disaster Management Fund which shall be administered on behalf of the Directorate by the County Executive Member for Finance as per the Public Finance Management Act.

In the circumstances, Management was in breach of the law.

The Committee member recommendation

The committee recommend that the County Executive Committee Member For Finance is hereby warned for contravening Section 110 (2) of the Public Finance Management Act, 2012 is directed to establish County's Emergency and Disaster Committee in consultation with the county attorney within 90 days upon adoption of this report.

Lack of Training Needs Assessment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect a balance of Kshs.1,719,399,588 in respect of use of goods and services. Included in the component is training expenses amounting to Kshs.66,676,217.

Management spent Kshs.66,676,217 for training and human resource development during

the year but without training needs assessment and training projections for the year. Management did not prepare a training Impact assessment report for the trainings that took place during the financial year.

In the circumstances, the County Executive may not have gotten value for money from the training expense of Kshs.66,676,217.

Hon. Members and Committee recommended :

1. That, management should endeavor to carry out departmental training needs assessment before nominating officers in a fair and transparent manner for any official training as required by Section 1(3) of the County Public Service Human Resources Manual, 2013.
2. Upon adoption of this report, the County Executive to furnish the County Assembly with the training needs assessment report for subsequent years after the audit.

The next question raised by the Auditor General Hon. Members and Mr. Speaker:

Irregular Procurement for Supply of Fuel for Water trucks.

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects expenditure totaling Kshs.1,719,399,588 under use of goods and services. The expenditure includes an amount of Kshs.43,006,778 in respect of purchase of fuel. This balance further includes an amount of Kshs.5,600,000 paid to a petrol station through request for quotations by Samburu County Water Department. However, examination of the expenditure supporting documents revealed the following anomalies:-

1. The tender was not advertised in at least two dailies of nationwide circulation as required by Section 96(2) of the Public Procurement and Asset Disposal Act, 2015.
2. The fuel consumption could not be traced to the fuel statements, fuel registers and motor vehicle work tickets. Further, the motor vehicle work tickets lacked key details such as receipts and detail order numbers for the supplied fuel.

In the circumstances, the propriety and value for money of the expenditure of

Kshs.5,600,000 on purchase of fuel could not be confirmed.

The Committee recommends a punitive action (whose authority will be drawn from article 21 of Public Audit Act, 2015 and Powers and Privilege Act, 2017) to be taken against the Accounting Officer Samburu County Water Department.

That, the Ethics and Anti-Corruption Commission to investigate the Matter.

The last question raised is:

Irregular Subscription to Council of Governors and Frontier Development

The Committee saw that it is beyond our handle and will let the National or Governors Council to rectify on the same.

The Committee recommended:

The committee recommends that subscription to Frontier Development Council, a regional block and Council of Governors till proper legal framework has been established to avoid audit queries.

Irregular Procurement of Motor Vehicles Repairs and Maintenance

Note 4 to the financial statement reflects an expenditure of Kshs.1,719,399,588 on use of goods and services which includes Kshs.19,990,132 spent on routine maintenance of motor vehicles. included in this balance is Kshs.7,095,172 paid to five suppliers which were procured irregularly as follows:

1. There was no requisition for the repairs contrary to Regulation 71(1) the Public Procurement and procurement process through a requisition.
2. The procurement did not go through a competitive process since the suppliers were single sourced contrary to Regulation 158 of the Public Procurement and Asset Disposal Regulations, 2020 which requires all the procurement of goods, works, and services to be competitively procured.

In the circumstances, Management was in breach of the law.

Members the Committee recommended:

The committee recommends that management to address the issue as raised . the requested documents be sent to the office of the Auditor general for verification.

Construction of Governor's and Deputy Governor's Official Residence

The statement of receipts and payment and Note 9 to the financial statements reflects Kshs.1,381,600,923 for acquisition of assets. included in the balance is Kshs.428,617,157 for construction of buildings. Management entered into a contract with a local contractor for construction of the Governor's official residence on 17th January,2022 for a total contract sum of Ksh.87,586,528. This contract sum was Kshs.42,585,528 over and above the ceiling set by the Salaries and Remuneration Commission (SRC) of KSh.45,000,000 for the construction of Governors' residences.

As at 17th August, 2023, Ksh.60,440,153 had been paid to the contractor for the works. However, document to confirm the exemption of the above over expenditure on Governor's Official Residence by the Senate were not provided for audit review. Further,the deadline of 30th June, 2022 for the completion of the residence had lapsed. In addition, Management had not allocated funds and prioritized construction of the official residence for the Deputy Governor's on public land in accordance with the specifications there in before the stated deadline of 30th June, 2022 as per the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/COG1661 48 VOL.II (6a) of 20th May,2019 requiring County Governments to hasten the construction of the Governor's and Deputy Governor's residences.

In the circumstances, Management was in breach of the law.

Committee Recommended:

That , The Ethics and Anti-Corruption Commission to investigate the matter.

The next query raised by the Auditor General is:

PENDING BILLS

Pending Bills Not Paid as First Charge

Note 1 and 3 under other important disclosures to the financial statements reflect pending

accounts payable balance of Kshs.465,119,508 and other pending payables of Kshs.134,884,756. The County Executive owed suppliers and statutory institutions Kshs.465,119,508 and Kshs.134,884,756, respectively. Some of these pending bills date back to 2018.

No explanation was given for non-payment of suppliers and remission of salary deductions to the relevant authorities which should have been paid as a first charge in 2022/2023 financial year contrary to section 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

On the same the Committee recommended:

That, Pending bills and statutory deductions need to be settled to avoid interest, penalties and litigations. The assembly expects a report on pending bills verification within 30 days upon adoption of this report.

Second question on the same pending bills:

Un-Supported Pending Bills

Note 1 and 3 under other important disclosures reflect pending accounts payable balance of Kshs.465,119,508 and Kshs.134,884,756 as other pending payables.

These pending bills are detailed in annex 2 and 4 to the financial statements. However, the creditors' Ledger was not provided for audit review. Further, contrary to Regulation 99(3), Regulation 104(1) and Regulation 117(3) of the Public Finance Management (County Governments) Regulations, 2015, pending bills reported to have been incurred during the year were not supported with relevant records including payment vouchers.

In the circumstances, Management was in breach of the law.

Committee recommended:

The accounting officer should ensure that submissions of documents and

explanations are availed to external auditors at the highest hour of request to avoid immaterial audit observation which is costly to the county. The accounting officer is hereby reprimanded.

UN-BALANCED BUDGET

The statement of comparison of budget and actual amounts reflects a budgeted receipt of Kshs.5,776,006,230 and a budgeted expenditure of Kshs.6, 262,198,006 resulting in un-balanced budget by Kshs.486,191,776. However, no explanation was provided on how the County Executive intended finance the deficit contrary to Section 31(c) of the Public Finance Management (County Governments) Regulations, 2015 that require budgeted revenues and expenditure to be balanced.

In the circumstances, Management was in breach of the law.

I think the last query raised by the Auditor General was:

Inaccuracy of The Asset Register

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects Kshs.1,381,600,923 in respect to acquisition of assets. Included in this balance is Kshs.869,329,942 in respect to other operating expenses (including bank charges). Further, this balance includes an amount of Kshs.3,400,000 being payment for supply and delivery of public address system for the office of the Governor. However, it was noted that the items were not taken on charge and were not recorded in the asset register contrary to section 170(3) of the Public Procurement and Asset Disposal Regulations, 2020 that requires all movable and non-movable assets to be recorded in a register. Further, the following weaknesses in Management of Non-current assets, were noted.

1. The County Executive did not maintain a register for land and buildings. They did not record each parcels of land and the terms on which it was held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details.
2. The assets were not tagged as a mechanism of tracking them and the

Management had not established policies and procedures on assets management as required by Regulation 132(2) of Public Finance Management (County Governments) Regulations, 2015 that provides that an Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the county government entity's assets.

3. That review of assets register and physical verification of assets revealed that there were six motor vehicles and two motor cycles which had been grounded in the parking yards of the County for more than three years. However, no explanation was given as to why the motor vehicles and transport equipment have not been bonded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 that requires that an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal.
4. The assets register maintained was not prepared in a format prescribed by IPSAS 17 whose minimum requirements are; identification or serial number, acquisition date, description of asset, location, class, and cost of acquisition, accumulated depreciation, and net book value.

In the circumstances, Management was in breach of the law

The committee strongly recommends that it is mandatory to keep comprehensive asset register. An accounting officer who fails to keep asset records will be held personally liable and be compelled to make good the loss of public funds arising from lack proper asset register.

The committee directs the accounting officer to submit a comprehensive asset register and County Asset Liability Committee report to the office of the Auditor General and the County Assembly within 60 days upon the adoption of this report.

The last part of the Auditor General is on:

Effectiveness of internal controls, risk management and governance.

So Hon. Members i think members will read that one because it has highlight on few items

on personal internal control. In summary Hon. Speaker because I used a very accounting language which most Members does not understand. I just want to highlight briefly their 10 recommendations highlighted by the Committee for Members easy understanding of the language. Because we have really talked on Accounting language.

1. Fully implementation for audit recommendation. That the County directives to fully implement all resolve audit queries. A compliance status Report should be submitted to the County Assembly and Auditor General within 60-90 days upon adaption of this Report.
2. Preparation and submission of assets register in line with, maybe members does not get a lot of figures billions normally in financial statements, you have to declare all your assets and that is what we lack and the Auditor General question it.
3. So the Committee recommended the Accounting Officer must submit a comprehensive audit updated. If sus compliance asset register including land, parcel, inherited assets from the former County councils and County asset liability Committee report within 90 days. Failure to do that attracts personal liability under Article 230.
4. Strict use of IPPD for payroll. Compensation of the Committee must be processed through IPP system. Manual payment are to be discontinued unless dislegally justification. Justified Officers who authorize money payroll without authority shall be held individually liable.
5. Recovery of irregular payment. Funds paid a special House allowances contrary to SRC circular must be recovered and Reports submitted to the Assembly within 60 days. Similar recovery effort should apply to unsupported payment.
6. Establishment of the County emergency fund that is a requirement by law. We are given 90 days for the CEC finance and County Attorney to ensure that they establish.
7. Enhance capacity building to the Officers. Especially on preparation on financial statements there were a lot of errors highlighted by the Auditor General. So those errors are being done by the Accounting officers who are in charge. So they have been directed to rectify instead of always carrying a problem to the next level.

Hon. Speaker and Hon. Members on behalf of the Committee allow me to express my

utmost gratitude to the members of this Committee and to the larger extent to the Speakers Office, The Clerk and the Office of the Auditor General who worked closely with us to make sure the necessary facilitation was avail. I also wish to register my special appreciation to the Committee secretariates who had to go beyond the normal call of duty to make the production of this Report possible.

The Commitment and devotion to duty of all those involved in this endeavours task made the work of the Committee and production of this report a success. I thank each one of them. Further the Committee wishes to thank the all the stakeholders for participation in the public inquiry. The Committee is also grateful to the media for highlighting proceedings during investigation thus enhancing accountability, transparency of the exercise as exposed in Article 34 & 35 of the Constitution of Kenya.

The Committee comprises of the following members who have affix their signature to validate the Report. Those are :

1. Hon. Lemartile Francis- Chairperson
2. Hon. Kagiri Stephen- Vice Chairperson
3. Hon. Lenolkulal Esther- Member
4. Hon. Lentukunye Christopher- Member
5. Hon. Leitoro Jeremiah- Member

On behalf of the Public Investment and Account Committee and Pursuant provision of Standing number 184 of this Assembly it is my pleasure duty to table on the examination of the Report of the Auditor General Statement . County Executive Samburu for the year ended 30th June, 2023 inquiring for the debate and adaption of this House. Thank you Hon. Speaker and Hon. Members for giving me a good time to present this Report.

Deputy Speaker, (Hon. Lelengeju Jackson): Thank you Hon. Speaker. First and foremost I thank the Chair for his tireless effort and Committee to analyze this voluminous Report and it really took time and do not take that for granted. I do not wish to oppose the Report but i have some reservations on some recommendations that are in page 27,32,41 and 46.

We know this is a House of rules and regulations and the recommendation we give are serious recommendations, that some will have serious punitive on repercussions on the

people concerned and given the nature of our work. Mr. Speaker protect me.

Specially Elected Member, (Hon. Lenamatiyo Silapia): We want the Member to specify the page you were directing to us.

Deputy Speaker, (Hon. Lelengeju Jackson): I am saying recommendation on page 27 and page 32 I & II, Page 41 I & II. I will elaborate one by one and also 46 the first and the last recommendation. The one on 27 recommends to EACC to investigate, the one on 32 talks about GDU and also the Service Board County Public Service Board having not being involved so I think we need to agree on this page 32 recommendation that deals with GDSU because I think that was disbanded and further actions taken.

EACC also on II page 32 talks about recommending the EACC and I think the EACC dropped the case once the GDU disbanded. We need to investigate further. Page 41 also talks of I recommending the CO for water to be investigated by the EACC and 46 recommends also EACC.

I think we can explore some though necessary actions must be taken but it is important that we review closely given the nature of these volumes of this Report. And I acknowledge the provision of copies by the Committee I thank you for that. But also Members were not given this copies inadequately so that they can go through this volumes.

Citing this having said in the beginning of my speech or statement that I do not wish to oppose the report but we beg the Committee through the Chair that Members may request, we may need some more time to deal with this Report and then allocate a day that we can amicably agree and support with amendments or without. I do not think we have malice Report. We only beg for more time. Thank you.

MCA Wamba West Ward, (Hon. Lemartile Francis): Thank you Hon. Speaker and Deputy Speaker on highlighting on those. I just want to make it clear especially on time. I think we table this on 26th February, 2025 and though that it will be on public domain so that in case anyone wants to go through it was on public domain by then after tabling.

Secondly, on the recommendation raised by the Deputy Speaker, this is a long process because to come to the time of writing recommendations and Report as a Committee we

have given Executive and highlighted where the problem is to submit to the Committee given an extent to one month period.

We interrogated this Report on November and we went for Report writing on February which is the department we were willing to avert any response by the Executive including all those fuel registers, work ticket, vehicle work ticket those things were requested by the Committee but the Executive were unwilling to support the Committee until the Committee went to write a Report with what we have. We have given them enough for them to make clarity of the question raised by the Auditor General.

Third, I just request my Hon. Members I think the Report no longer belong to us we are here to debate and agree in case we pass with or without amendments, still open it is on the floor of the House we have not said that in case of any recommendation somebody highlight especially on the issue of EACC. Several issues were with EACC before us, GDU Governors official residence, even casual those issues were already taken by the EACC before even as recommended. Thank you.

MCA Nyiro Ward, (Hon. Lemoosa Jonathan): Thank you Hon. Speaker. I think I still want to believe and follow or echo what the Deputy Speaker has said. As much as the Report is detailed yes, the Report actually to some extent is illuminous yes. But I want to believe the Chairman tabled my statement on 26th but it was not available to us as Members of this House. It is today that this Report, some of us are coming to contact.

Evidently, some recommendations in the Report are okay we agree with them and some are overtaken by events for example: The DE, The DO. The entire corruption body investigated and even made a recommendation and I think it is closed. And to the best of my knowledge they believe it is a closed issue. This of course the Chair and the Committee have to call the body in Isiolo because this is what is there in public domain or maybe get in touch with the Executive. Thus, even giving or proposing the number of those who were supposed to be recruited as per the labour laws and the salary remuneration.

We are not asking much as the House, mine is to say, can we have a little time to embrace, get in touch with the report because it is going to be unfair if we shut down the Report because this Report guide on service delivery to our people. And I was listening carefully to our Hon. Chair,

some things will enhance a lot of service delivery which is positive to the services and even prudent to fund expenditure. Maybe one or two days to embrace. Maybe the Chairman can even take us through because I really love the way the Chairman has broken down (it is to the simpler language).

Because I do not know whether it is only I, he has been taking us through sometimes we catch up, get lost and pick up again. So, without taking a lot of time I want to believe the Deputy Speaker said, if then we can have such recommendation that we feel they are punitive because this House we are not here to punish but correct. And even the Auditor General they are not to punish but guide on how the best of performance can be given.

So I request very humbly to the Hon. Members of the House that we agree on, let us have more time to embrace and see the punitive observation or maybe recommendation from the Committee that we correct rather than punish. Thank you.

MCA Loosuk Ward, (Hon. Lenamparasio Phelix): Thank you so much Hon. Speaker. As much as I just want to contribute to the Hon. DS and Lemoosa say, personally I support this Report the way it is and it should be well known to members that yes I do not sit in the PIC and PAC committee but I was here when the Report was tabled I think 26th or 27th Feb, 2025.

If now we open a situation whereby, whenever a document is being tabled here the Members do not go and get the Report to go through themselves then each and every other time we will be wasting a lot of time, asking for more time to do this Report. Since 27th up to date it is almost thirty something days. So what worry to me is that 2 days, you remember they are asking they will go through this Report.

We may suspend this Report 2 days and when they come back and say they have not gone through this Report. So, we should just deliberate on this Report the way it is right now and I do not know why the members are so worried about the EACC issue and they are not the people who are targeted here. You know this is Public Fund here and there are laws and rules we should follow whenever doing these things.

One of the work of this Assembly is oversight. If again we do oversight and we see where the issues are and then again we want to become soft. Then, in the first place we are failing doing our mandate as Members here. I was privileged on November, I attended the session where the

departments were called by the PIC and PAC Committee at the new building there. So, they were given a lot of time to rectify a lot of issues here.

You know these issues here again are not from the Committee directly they are for the Office of the Auditor General. So, maybe it is the recommendations that have issues here. But the Report itself comes from the Office of the Auditor General. So, I am not seeing the fear of maybe saying that again get sometime to go through this Report just because of one recommendation of Ethics and Anti- Corruption and they have always been here and we have never called them. They usually come to counties, we usually do not call them.

And for the GDU issue the Ethics and Anti- Corruption resolved at maybe there are some people maybe should re-advertise their positions then why should we worry. So, Hon. Speaker to me personally, I am not seeing the issue with this Report. Let us just deliberate on this issue once and for all. If the house adopts well and good if they decline well and good so that we do not waste a lot of time again saying we need some 2/3 days then we come back again and do not read. I am sure members have no time to read this document again. If today we do not suspend this issue even if the next week we come a good number will not have gone through this document. That is my submission Hon, Speaker.

MCA Ndoto Ward, (Hon. Lealmusia Ali): Thank you Mr. Speaker Sir for giving me this opportunity to also add my voice on this particular Report in front of this floor the House. I concur with my colleagues of the DS and Hon. Lemoosa that this is a document when we adapt it will belong to this house and I do not think it will be of much help to adapt a Report that in the next few days will be tended with a lot of many resolved issues.

I think many of these Audit queries are normal in the institution and most have been taken by events the rest have been resolved fully and therefore, what is the rush for? When we have time to sit and interrogate and then recommend maybe put our input this Report. I would suggest that we wait a little bit we go through. This is the first time I am interacting with the document and I am just begging that kindly we hold on, postpone until further dates. When now we have understood, because you know these things are technical and most of these issues have been resolved. Thank you.

Specially Elected Member, (Hon. Lenamatiyo Silapia): Thank you Hon. Speaker for giving me this opportunity also to raise my concerns. But I stand here to support this Report as it is. When you look at this Report it is the 2022/2023 year Report. And it has taken this Committee on PIAC alot of time and the Assembly to facilitate this Committee to do this work from last year to this. And here we are April we come and table it on the 29th or 26th February.

I think it is a mandate for Members when the Report is tabled to this House to go pick and look at what is in the Report. But to come here when the Report is on the floor of the House and beg the House to give you freedom, then I do not see if it is normal. Let me be an example, when I see the Report is already tabled I normally tell the Clerk please send me softcopy and go print for myself. I have several Reports here. I think that is a mandate of the Hon. Member to tell the Clerk give me that Report I go and see.

Let us not let the PIC and PAC to go back when they have tirelessly done this job up to today. It is now your time you have seen the recommendation. Let us accept as it is. I know the issue of GDU it is in the EACC and we have not yet seen the result of EACC. I think the Committee to recommend that the EACC to investigate. It is just the same matter. So, I stand to support the Report as it is and let me shade the light because I am not here to oppose this Report or to raise any concern but to support. Yesterday we were discussing the statement that was brought by the Hon. Member for Wamba West Ward on the casual workers who are working in our Health department.

And the same issue is today that we have recommended the EACC to go and investigate because this issue is alarming. We have so many casual workers who are not being paid and we have queries here in the Auditor Report that there is a query of 36 million to be paid to the casual workers. And again we are telling in the floor of the House Hon. Members let us post pone, until when ? And yesterday again we have post poned the respond.

I support this Report and also let me recommend this Committee for doing this because when you see the payments of the employee in the County Government, I think now we have entered another system of making sure all employees are paid through IPPD system. And the Committee have already recommended that there is no longer any manual payment. And this will help even the County to block the looting of resources through the manual system.

Secondly, the issue of the Governor's house as raised by the Auditor General. The CRC has given out the circular, which will guide how much is to be allocated to the Governor's or Deputy Governor's house to be constructed. But, just because we do not abide with the laws of Kenya the Executive decided to add themselves money to construct those buildings. Are we here again to sympathize with the County Government?

Who do not dare with the Laws of Kenya. Myself I cannot.

Thirdly, the issue of Governor's delivery unit, these are bloggers. Let me say here without fear. The GDU are bloggers all of them. So why do we have sympathy to them? And we are here calling the pressure, by the bloggers, the so called GDU then I have no sympathy with them. Let the ACC investigate the matter and I really concur with that.

The other issue is the Committee has seen or examine the Reports of the Auditor General. And saw there is some loop holes in the collection of Revenue. Even today we are discussing the issue of Revenue on lands and here they have recommended that last year we have launched the automations system on how to collect revenue. And this committee have already put more weight so that the County Executive will fully implement the automation way of collecting revenue for transparency.

with those few remarks I call upon Hon. Members of this House let us have that heart of representing our people in this House. This is the Public Money that are being looted day and night. Thank you. I support the Report.

Specially Elected Member, (Hon. Dube Osman): Asante sana Mheshimiwa Spika. Mimi naomba hivi, tulikuwa Assembly ya mbele na kuna wakati makosa imefanyika. Na hii makosa ni ya bursary. Tulipitisha bursary na watoto wanaosomea nje tuliwanyima bila kujua. Ninaomba Bwana Mwenyekiti utupee muda vile DS amesema. Hakuna haraka tuko nayo nyuma yetu kuisukuma haraka. Ninaomba tu kwa heshima kuwa utupee siku tuiangalie.

Pia mimi leo ndio siku ya kwanza kuiangalia. Ninaomba kwa heshima tupewe siku nyingine tuiangalie vizuri. Ahsante Bn. Spika.

Specially Elected MCA, (Hon. Stacy Nareyo): Thank you Mr. Speaker, I also rise to contribute to this critical matter and mine is very short. We would like you to give us direction on whether

we are debating or not because it will not be good for us to debate or for people to debate for those who have gone through the report and the good document to be opposed because they have very good recommendation, I think it is very good for you to direct this House on whether we continue with debating or we do not continue with debating but Mr. Speaker it is prudent for the members of this House to actually take their work very seriously because the report was tabled as the chair has said, it was tabled on 26th and what is our work here?

Our work here is not to come here and say give us more time. The report even is very detailed and personally I have not gone through the report yes, but I believe the chair has actually taken through step by step. So I do not think that we are very slow enough not even to capture one or two. I just request Mr. Speaker to give us one or directive on whether we are debating or not, thank you.

MCA Waso Ward, (Hon. Lemantaan Kelvin): Thank you Mr. Speaker, for giving me this chance and I will also like to thank the chair, for the good report that he has read to us mine will be very brief, I think as Hon. Members we have our mandate to work and also I would like to remind our Hon Members here that time wasted will never be recovered, also as they say time is money am sure we have already wasted time and we have wasted money I'm standing here to support the report the way it is, thank you.

The Speaker, (Lenamarle Stephen): Hon. Members I would like to give directions but before that let me give Hon. Esther and then Hon. Leitoro so that I give out directions.

Specially Elected MCA, (Hon. Lenolkulal Esther): Bw. Spika ningeomba Members, ninasimama hapa kama mmoja wa wanakamati na Bw. Spika nakumbuka wakati nilikuwa nimeapishwa kama Esther, nilihapa nitafanya haki kwa wote na nitachunga sheria ya Kenya. Nikisimama hapa kama mama ambaye anawakilisha wamama ambao wako pale nje ninashana a kusikia kwamba ripoti ambayo inasimamia ingekuwa kama wa Samburu Kaunti. Tarehe 26 ikiwa kuna Memba angetaka kuangalia ripoti angeangalia Bw. Spika ningeomba Nyumba hii tuangalie mambo ya Samburu. Ninashukuru pia Assembly kwa uongozi wako kwa sababu tumewekwa kwa mtandao wale ambao wako nje wanatuangalia. Kwa hivyo, sidhani nikisimama hapa kama Mheshimiwa Esther watu wa mahali nimetoka wananiona nimekuja hapa kufanya nini na nilipata nafasi ya kuingia kuwakilisha kina mama na nisipoongea kuhusu maneno ya Samburu hapa nitaongea

wapi? ninawarai Waheshimiwa tuaadapt ripoti hii jinsi mheshimiwa amesema Wakati ni Pesa, asante.

El-Barta Ward MCA, (Hon. Leitoro Jeremiah): thank you Mr. Speaker, I would also like to take this opportunity to make contribution on this matter. I was part and parcel of this Committee and the report that we came up with. I have been with the team from day 1 until the last day. There are issues that we really want to put it clear.

We have already two bodies that are investigating and interrogating on this matter, Auditors report; The County Assembly and The Senate. As I said in our morning session, for some of us who have attended senate sittings especially when this reports are being interrogated, the first question is usually directed to the PIAC Committee is if we have interacted with these reports and if no they usually ask what the challenge is. Why we have not interacted with the report or interrogated the executive in that case.

Now that we got opportunity to interrogate this report, and the report is before us it will not be fair enough for us to shoot down the whole work that has been done and the investigation that has been done by the Committee, one of the reason if at all the Assembly shoot down this report it will still be interrogated by the senate and the consequences might even be worse than the recommendation they are making here that is my sober observation on this matter we really need to sober up. Perhaps maybe, if we can prefer put question today but members just need to internalize the kind of consequence that might arise if we go ahead and do all these.

Secondly, as much as some of us would like to support the Governor, at the end of the day there are those people who are working under the Governor, and if they are not serious with their jobs, ignorance has no defense. In this report, it is not like we are incriminating anybody. When you a matter that has been already subjected to EACC it does not mean that it is like that the said person is already guilty of that offense. It is just because the Committee is not clear on that matter it has to be investigated further so that the matter can be into conclusion because we do not have that capacity of to interrogate internally and actually coming up with a decision that it is either there are monies that has been lost or not.

There was a comment that was made by Hon. Silapia there was public funds that was looted as part of the Committee I cannot confirm that public funds were looted, there is not if they

suspected that there is public fund that was looted it is not the function of this Committee to tell that there were monies lost or not it is the function of the EACC, to investigate and if they suspect there is any money lost they go to an upper arm, to court for purposes of fair hearing the person who have been vindicated can as well be able to actually defend themselves on those issues.

My only observation in this issue as a Committee we have been having difficulties especially in terms of receiving responses from the Department on time and In time of responses to Statements. You find people are responding to this jokingly and are not serious when responding on this issue. Let me give you an example, in pg. 39 on irregular procurement for supply of fuel for water trucks. A simple issue as providing fuel statements, fuel register and motor vehicle work tickets. A simple issue as providing works ticket, fuel register, receipts there is normally register that is kept at the petrol station when a vehicle consumes fuel, they tick in a register.

A simple issue like providing register is a problem and we all understand that Audit itself is a long process; it does not just come and ends immediately. The query comes in and the accounting officers are given enough time for them to respond on those issues. The issues that has been raised by my colleagues, the Deputy Speaker and Hon. Lemoosa on to be given enough time to defer on this matter so that they can be able to actually digest the whole report.

I do not know how much time they will need to digest this information; now that we might even again able to get all the support. You know the audit is the query and the supportive documents. If there are no supportive documents what are you supposed to do and after all if the County Assembly of Samburu will not deal with that issue because the same information is being interrogated as we speak.

It is only that some of us are tabling this report before the Senate, if we cannot do it ourselves here, right now then in few weeks you will find the senate has already tabled the report, It might look similar or even be worse than the report we have. I would like to request the Hon. Member to support the work of the Committee report as it is, thank you.

MCA Suguta Marmar Ward, (Hon. Leleruk James): Thank you Mr. Speaker, I have seen the report the report is good and there is a Question that the Hon. Stacy has raised that we need your direction so that we know if we start debating about the report because I would like to

congratulate the Committee for the good they have done. It is not an easy task, it is a tiresome job. Even us seeing this work here is not easy.

I would like also to congratulate the executive for the issues that they have tried to resolve, the Committee the Auditor General has resolved them from being an audit query. I want to urge the Hon. Members we are here to oversight and to represent our people. Even if the money has been taken and the issue has been resolved public money has been used and there is a recommendation that says those monies must be recovered we are here to defend the public.

Before I support my brother if they have any questions because I am seeing that they are not opposing the report they just have minor issues and we have to agree as a House because we do not have other time. The reports that are within this House for Auditor General I must recommend the Committee on PIAC because this issue is for 2022-2023.

It seems that we are going in the right direction, and if we continue like this, there is a report that we have passed this afternoon here, and what we want here we want to rectify executive so that they can make some changes even if somebody, we have passed here a report on bursary and we made some recommendations and no one was arrested because we made a recommendation. it is upon the executive to observe themselves from those claims this is just some clarification. We are not saying these people are doing wrong. We are just raising the issues and we need you to give directions because if we are debating then we go on with debate and if you have any direction we are ready Mr. Speaker.

MCA Loosuk Ward, (Hon. Lelenkeju Jackson): Thank you Mr. Speaker, I repeat saying I am not opposing and I am not intending to oppose this report that has 58 pages, I only raised concerns on four pages that mean I have accepted 54 pages. I only mentioned the last recommendation pg. 27 pg. 32 (i) and (ii) 41 (i) and (ii) and pg. 46 EACC report and as I said in my opening remarks that this Committee did a wonderful job to investigate, analyze and came up with this report. I could not wish to rubbish it away for purposes of understanding it is critical in understanding all views taking into consideration so that when we adapt the report we adapt the report that satisfy every member and each individual in this House.

The issue here from the mode of the House no one is opposing the report, and we have chances of passing it the way it is or with recommendations that means the 4 pages can be recommended

and the rest go the way they are. That is one way of passing this report the other way is I refer you to Standing Order 54 (i) that says when a Motion is moved and if necessary seconded the Speaker shall propose the question thereon in the same terms as the Motion and debate may then take place upon that Question which has been done at the conclusion of the debate the Speaker shall put the Question and No. 3 paragraph 2 ; despite the Speaker on request of a member defer putting the Question to the following day in which in this case the Speaker thereon nominate a time at which the Question shall be put.

We all have provisions given that we are not opposing the report and we are a line in the fact that thorough work has been done by this Committee and we want to put Cheques and Balances. We beg your guidance whether we pass the report now with recommendations or we defer it for further deliberations or the concerned issues, thank you Mr. Speaker.

(Point of Order from Hon. Lenamparasio)

Thank you so much Mr. Speaker I am rising on a Point of Order because, the Deputy Speaker is reading to us Our Standing Orders No. 54 I have a new revised version of Standing Order No. 54 and it is very different from what he is reading, so guide us because our Standing Orders for revised one I think he is using the old version, we have the recently approved, because the one he is reading is very different from the one that I am reading here.

(Point of Order from Hon. Nakinyi)

Specially Elected MCA, (Hon. Nakinyi Jane): I think we cannot rely on the new Standing Order because some of us even we have not seen and we do not know...

The Speaker, (Mr. Lenamarle Stephen): Let her finish her Point of Order

(Point of Information from Hon. Silapia)

Specially Elected MCA, (Hon. Nakinyi Jane): Mr. Speaker can you protect me please

The Speaker, (Mr. Lenamarle Stephen): Just finish...

Specially Elected MCA, (Hon. Nakinyi Jane): Please protect me this is my opinion, you should also respect my opinion please and if I have done something wrong you will come and... I said some of us have not even seen that new Standing Order so we do not know what you could have

provided for us the new Standing Order we concur with it but now we have not seen it somebody just read it in the phone and we do not know, thank you.

Thank you Mr. Speaker, the Hon. Member is referring the Hon. Member, that we do not know that Standing Order and also we do not know this one because this House has already approved the new Standing Order, it is now your leadership to guide this House on which version are we going to rely on. We have already implemented some issues here; nowadays we are coming here on Tuesday and Wednesday. I want to be informed here

The Speaker, (Mr. Lenamarle Stephen): Hon. Silapia we are using the new Standing Orders.

(Point of Information from the Deputy Speaker)

MCA Wamba East Ward, (Hon. Lelenkeju Jackson): Mr. Speaker, I want to echo the information from the Member Loosuk Ward, indeed we are using the new version we are in No. 63 and the same reading No. 1 says a Motion has been moved necessary seconded by the Speaker it is the same reading but the pages are different in the old one it is 54 and the new one is 63.

But because of a matter of time, Members because of other social obligation if time is against them then we can defer this issue to Tuesday and then we do amendments and then we pass the report. I want to assure also Mr. Speaker Chair I want to address something directed to you so I beg for your attention, I want to promise you one thing as one of the Members of this House that we need to move with speed that is required to attain some level of the reports tabled. We assure you total support do not worry about that but as much as we want to cruise with speed, high speed is dangerous at times especially when terrains are not that flat. That is why as much as we want to rush with the report we are really behind I also understand. We need to go and support you but let us also agree on some basic things upon the report; out of 58 pages 4 pages are in question. Just consider that Mr. Speaker.

(Point of Information from Hon. Lenamaparasio)

The Speaker, (Hon. Lenamarle Stephen): Hon. Lenamaparasio I do not know whether the Deputy Speaker wants to be informed No no I am not informing him I want you to inform me

The Speaker, (Hon. Lenamarle Stephen): Just ask the Question as you are standing.

Thank you so much Hon. Speaker, yes the Hon. Deputy Speaker is saying that maybe amend I am just reading the Standing Order that provides how in a Motion, there is this recommendation that EACC that everybody fears. If we remove that recommendation that everyone fears then who will give the recommendation on that question is it the Committee or the whole House? That the EACC to investigate, if we amend and remove the EACC not to investigate then what will be the recommendation on that query in that report, I just want to be informed.

The Speaker, (Lenamarle Stephen): Let the Deputy Speaker now inform.

MCA Wamba East Ward, (Hon. Lelenkeju Jackson): Thank you Mr. Speaker, and also Member for Loosuk Ward. I agree with you that No. 27 has just one recommendation that is investigated by EACC that is not only the investigating body we even have investigative arms of this House like an *ad hoc* Committee they can form an *ad hoc* Committee to pursue internally but because of essence of time...

Protect me Mr. Speaker Sir for the purposes of time it is not a must that the Committee recommendation remain you have Committee observation and other bodies even the Department can be tasked to do some work in relevant to that because EACC...

(Point of Order from Hon. Silapia)

I want to put this clear, I want to say EACC much as it is a government body that is tasked with the arm that investigates but it is not a subsidiary of this House. It is not a subsidiary through which if not present we stop working. We are not limited as it is not a subsidiary of this Hon. House, thank you Mr. Speaker.

The Speaker, (Lenamarle Stephen): Hon. Members I need to give directions, and before that I want to give the chairman just to say a word.

Chairman PIAC Committee, (Hon. Lemartile Francis): thank you Mr. Speaker and Hon. Members for your contributions specifically I stand to give clarity on the question raised by the Deputy Speaker especially pg. 27 it is irregular is engagement of casual workers and that one is already picked by the EACC. It was given by the senate; the issue even if we drop is still at the EACC level.

I think on the same issue that is why we want to en line ourselves, than other bodies like senate, because senate recommended thus on that sitting. EACC was there they were informed how far have you gone with the investigation of the casual workers so with that I do not know even if we drop the rest is with the EACC, as I beg you we have a big backload especially as county and this is County. This is our vital role, constitutional obligation oversight, this is if you see this report, I wish because we also have for executive 2023-2024. It is worse than this if we go GDU we are just complaining we are just complaining 8 million come next 60 million so let us because the other one is worse than this one.

I just beg Hon. Members we agree together we are serving the same people we are serving the electorates but nothing punitive here, let us not think that giving EACC to investigate is not convicting somebody. There is a question which is not clear to the Auditor General, let them investigate and report, I beg you to give us direction so that this report should be disposed today and adapted by this House so that we move forward as a third Assembly, you will have bonga points on that, you will be the first Speaker to which has Auditor...

The Speaker, (Mr. Lenamarle Stephen): Thank you Hon. Lemartile, I also appreciate that the report is good and we should not shoot it but I want to stick to the Standing Orders **THAT** However the Speaker may defer putting the question to the next sitting upon request by a Member, therefore Hon. Lelenkeju you have already requested that let us put the next question on Tuesday and nominate a time for the question to be put and therefore I am going to put a Question in our next sitting Tuesday 9:30 a.m. let us go through the document whether you will have read or not we are going to put the Question.

ADJOURNMENT

Hon. Members, the time being 6:00 Oclock and there being no any other business, this Assembly now adjourns until Tuesday 8th April 2025 at 9:30 a.m

