



COUNTY GOVERNMENT OF KITUI

THE COUNTY ASSEMBLY

THIRD COUNTY ASSEMBLY- (SECOND SESSION)

COMMUNICATION FROM THE CHAIR

_____ NO. 7 of 2023 _____

**COMMUNICATION FROM THE CHAIR AS RELATES TO THE ADDRESS
TO THE ASSEMBLY BY SENATOR HONORABLE ENOCH KIIO
WAMBUA.**

Kitui County Senator, Honourable Enoch Kiio Wambua, CBS, M.P.,

Hon. Members of Senate and the National Assembly present,

Hon. Members of the Third County Assembly of Kitui,

Distinguished Guests,

Ladies and Gentlemen,

Good afternoon.

Honourable Members,

It gives me great pleasure to welcome you all to today's sitting of the second session of the Third County Assembly. Indeed, this day is of great importance to us all. Today's sitting is informed by the County Assembly Standing Orders No.

21 (1) which states that, “*The Speaker may, in consultation with the Leader of the Majority and the Leader of the Minority Party, allow the Senator of the County or a visiting Governor or other such visiting dignitary, to address the County Assembly on such occasions as may be appropriate.*” We are today therefore dignified by the presence of our Senator, the Hon. Enoch Kiio Wambua.

Honourable Members,

I wish to state that the presence of Kitui County Senator is a clear indication of his interest and dedication to serve not only this Assembly but also the Kitui County at large. Article 96 of the Constitution enumerates the role of the senate as to protect the interests of the Counties and their Governments, determining the allocation of National revenue among Counties and exercising oversight over the National revenue allocated to the County Governments. I am convinced that by working together, we can make this County a model for good governance and socio-economic development.

Honourable Senator,

Today, this House is keen to listen to your address as we commence the Second session of the Third County Assembly. I am fully informed that you addressed the Second Assembly thrice, your last address being on 8th June 2022. Undoubtedly, this signifies that the Assembly plays a key role in your agenda as the Senator for Kitui County, and that you are ready to work with us in order to realize the gains of devolution and its prosperity as a whole. We are honored to once again host you at the Assembly.

Honourable Senator,

I wish to inform you that this House is composed of Forty (40) elected members and Twenty (20) nominated members by different political parties. The sixty (60) legislators are highly knowledgeable and vastly experienced personnel who

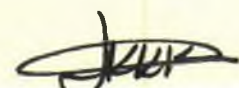
voluntarily left their professions and heeded to the higher calling of service to the great people of Kitui. Out of the Sixty (60) members, forty (40) are men and twenty (20) are women. The majority party - Wiper Democratic Party Movement has twenty-five (25) MCAs, the minority party – NARC has twelve (12) MCAs, Independent nine (9) MCAs, United Democratic Alliance (UDA) Six (6) MCAs, Jubilee Party three (3) MCAs, Chama Cha Uzalendo (CCU) two (2) MCA's, Muungano Party (1) MCA, Communist Party of Kenya (CPK) (1) MCA and Green Thinking Action Party (GTAP (1) MCA. This far, I am proud to say that Members of this County Assembly have shown competence, resilience and dedication to their mandate.

Honourable Senator,

As the legislative arm of the County Government of Kitui, this Assembly is aware of the enormous task that lies ahead of us. However, I want to assure you that these Honourable Members are up to the task. We shall continue to undertake our legislative mandate as per the Constitution in order to steer our County to greater heights.

Since the inception of the the Third County Assembly on 21st September 2022, Members' legislative capacity has continued to be richly enhanced in anticipation of the work that lies ahead. As an Assembly, we have been able to carry out significant legislative work by approving the following Committee reports; -

1. Report by the Committee on Appointments on the vetting of nominees to the position of County Executive Committee Members (CECMs) in various County Ministries;
2. Sectoral Committees' reports on the vetting of nominees to the positions of County Chief Officers in the various County Departments, and;
3. Report by the Committee on Finance and Economic Planning on consideration of the Kitui County Annual Development Plan for the Financial Year, 2023/2024.



We have also been able to dispense several Motions. Notable amongst these were; -

1. Motion on the Insecurity caused by the camel herders in the Kitui South game reserve to the residents of Mutha ward in Kitui South constituency;
2. Motion on Kitui County Government pending bills;
3. Motion of County importance on the proposed construction of High Grand Falls Dam in Tharaka and Tseikuru Wards in Kitui County;
4. Motion on resolution to petition the National Assembly on County Wards equitable development fund, among other achievements; and

We expect to have more legislative business geared towards the welfare of our County.

Honourable Senator,

To improve efficiency in service delivery and representation, the Assembly intends to;

- i) Construct Ward offices in each of the forty (40) Wards to aid the elected members serve the electorates better,
- ii) Construct an office block in the precincts of the Assembly which will have offices for all Members, Committee rooms and staff offices.
- iii) comply with the SRC Circular that requires all County Assemblies to make provisions of a residence of the Speaker within the County headquarters. To this end Hon. Senator, we have factored the same in the recently approved County Annual Development Plan and we will seek to have the same factored in the subsequent Budgetary planning documents.

As the Speaker, I have written to the Governor to provide public land for construction of the ward offices and the speaker's residence, it is our hope that the same will be achieved with enough development budget allocation from the

exchequer to the County Government and our continued cooperation with the Executive.

Honourable Senator,

As we pride ourselves with the progress made this far by the House and the plans to improve on service delivery, I wish to bring to your attention some major challenges that we as an assembly encounter in execution of our mandate and which we seek your indulgence as our representative in the Senate:

1) Financial Autonomy;

The Public Finance Management Act (PFMA), 2012 in its current form requires the Assembly to access funds from the exchequer through the County Executive Committee Member for Finance. This has been a source of political conflicts between the two Arms of the County Government sometimes reducing the County Assembly to beg for funds while executing her oversight mandate. The cure to this will be an Amendment to the PFMA, 2012 to allow the Assembly have financial autonomy.

2) Review of Remuneration and Benefits to the Members of County Assembly;

You will notice as contained in the Gazette Notice Numbers 8792 and 8794 (*a copy attached to this communication*), there is a huge disparity between the remuneration of the state officers in the County Executive vis a vis that of the Members of the County Assembly. This is despite the fact that the MCAs are mandated to oversight the County Executive. Just to Mention Hon. Senator, a County Executive Member earns Kshs. 404,250 Gross Salary per Month while an MCA earns 144,375 in Gross Salary. This is a huge disparity when compared to National Government where a Senator earns Kshs. 760,000 per month while a Cabinet Secretary earns Kshs. 924,000 monthly. You will notice there is no huge marginal gap between the Senators and Cabinet Secretaries given the other benefits

enjoyed unlike in the County Government where there is a huge gap between the MCAs and the County Executive Member, this adversely affects the ability of the MCAs to conduct proper oversight. There is thus need to petition the Salaries and Remuneration Commission to consider reviewing the remuneration to the MCAs to equate to that of the County Executive.

3) Allocation of Ward Development Fund;

You are aware that through the County Assemblies Forum (CAF), this Assembly has petitioned the National Parliament to have the Ward Development Fund anchored in the Constitution in the proposed constitutional amendment. Hon. Senator, in order for us to realize the objectives of devolution, we must involve residents in all the wards in the management of their resources. They pay taxes and these monies must be utilized in wards for greater transformation on development projects, the Ward Fund will give MCAs a say in planning and management of projects in their respective wards.

4) Payment of Taxes on the Car Reimbursements;

Provision of mobility for members is paramount in their day to day running. We thank the National Government for seeing it fit to provide Members with a car through the car reimbursement benefit. However, the procedure being used to implement the circular is so punitive. Hon. Senator, I wish to bring to your attention that there is a directive from the Kenya Revenue Authority (KRA) (*copy attached to this communication*) that requires taxing of the car reimbursement benefit of Kshs. 2.2 million. This leaves the Hon. Members with Kshs 1.5 million after Kshs 700,000 is taken by taxes. With the increased Dollar rates, the vehicles have become so costly such that Members are unable to get cars worth the balance left after taxation. We wish to request you to voice our concern with the

necessary authorities in the Senate and at the National Government to have this matter addressed.

5) Recurrent Expenditure Ceilings;

The Commission on Revenue Allocation (CRA) is mandated under Section 107 (2B) of the PFMA, 2012 to recommend recurrent expenditure ceilings for the County Governments to the Senate. The Membership of the Third Assembly of Kitui has increased from 54 in the Second Assembly to 60 in the current Assembly yet CRA has not revised out ceilings to accommodate the increased cost that comes with an expanded Assembly. We request your indulgence to have the ceilings for Kitui Assembly revised upwards so as to be commensurate to the increased membership.

6) Partisan Employees to the MCAs

CRA has capped the partisan employees to the Members to only three. The three have been designated as Ward Assistant to manage the Ward office, Personal Assistant to the Member and a Messenger. With the provision of a vehicle to the Member, there is need to provide them with drivers. We therefore request your indulgence to review the capping from three to four to enable the MCAs to employ additional staff who will serve as their personal drivers.

7) Plenary Sitting Allowances

The Salaries and Remuneration Commission abolished the plenary sitting allowances for Members of Parliament and County Assemblies in a gazette notice dated August 9th 2022. However, we understand that the Parliamentary Service Commission (PSC) is renegotiating with SRC to ensure that MPs get what their predecessors earned. The removal of the allowances has disadvantaged the MCAs and led to low morale in legislative participation on the floor comparatively.

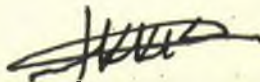
Hon. Senator it is our plea to you that the Assemblies be included in the renegotiations being undertaken by the PSC.

8) We also will be requesting your support from time to time to provide leadership, guidance in building of consensus between the Assembly and the Executive whenever it is deemed necessary.

Honorable Members,

It is now my pleasant duty and privilege to invite Honorable Enoch Kiio Wambua, the Senator for Kitui County to address the House. Welcome sir.

THANK YOU.



HON. KEVIN KINENGO KATISYA
SPEAKER, COUNTY ASSEMBLY OF KITUI
1st MARCH, 2023

SPECIAL ISSUE



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GAZETTE NOTICE NO. 8791

THE NAIROBI CITY COUNTY ALCOHOLIC DRINKS CONTROL AND LICENSING ACT

(No. 3 of 2014)

THE NAIROBI CITY COUNTY ALCOHOLIC DRINKS CONTROL AND LICENSING BOARD

BOARD AND SUB-COUNTY LIQUOR COMMITTEE MEMBERS

IN EXERCISE of the powers conferred by section 4 (1) (ii) of the Nairobi City County Alcoholic Drinks Control and Licensing Act, 2014, the Governor, Nairobi City County appoints the underlisted persons as Board and Sub-County Liquor Committee Members for Nairobi City County Alcoholic Drinks Control and Licensing Board with effect from the 1st July, 2022, for a period of three (3) years.

BOARD

Name	Position
George Gitonga Gichonge	Member

SUB-COUNTY LIQUOR COMMITTEE

Name	Sub-County
Jane Gaunye	Chairperson—Ruaraka
Cynthia Akinyi Otieno	Chairperson—Embakasi South
Nathan Nzomo	Chairperson—Langata
Morris Mutua	Chairperson—Roysambu
Kelvin Kiringo	Member—Roysambu
Sarah Awuor	Member—Mathare

Dated the 18th July, 2022.

ANN KANANU MWENDA,
Governor Nairobi City County.

GAZETTE NOTICE NO. 8792

THE CONSTITUTION OF KENYA SALARIES AND REMUNERATION COMMISSION

REMUNERATION AND BENEFITS FOR STATE OFFICERS IN THE COUNTY ASSEMBLY

IN EXERCISE of the mandate of Salaries and Remuneration Commission (SRC) as set out under Article 230 (4) (a) of the Constitution, SRC has reviewed the remuneration and benefits for State officers in the County Assembly under the Third Remuneration and Benefits Review Cycle that covers Financial Years (FY) 2021/2022-2024/2025. Consequently:

- for the period 2021/2022, as applicable during the second remuneration review cycle; and
- for the period 2022/2023, SRC has set the remuneration and benefits as published in this Gazette Notice; and
- for the period 2023/2024 – 2024/2025, SRC shall set the remuneration and benefits on or before the commencement of FY 2023/2024.

1. Monthly Remuneration for State officers in the County Assembly for FY 2022/2023

State officer	Basic Salary	House Allowance	Commuter Allowance	Salary Market Adjustment	Gross Salary
Speaker of the County Assembly	315,315	80,000	Official	130,210	525,525
Deputy Speaker of the County Assembly	129,938	60,000	Official	26,625	216,563
Member of the County Assembly	86,625	45,000	Official	12,750	144,375

Notes:

- The monthly remuneration set herein shall be payable upon assumption of office of State officers in the Third County Assembly.

- (b) The monthly remuneration is fixed for the term of office for the State officer in the County Assembly, unless reviewed and set by the Salaries and Remuneration Commission.
- (c) The remuneration set herein takes into account the reviewed job evaluation grading and includes compensation for plenary sitting.
- (d) Salary Market Adjustment is a salary modification that takes into account market positioning, and constitutional and statutory principles on remuneration and benefits.
- (e) The basic salary set herein is 60 percent of the gross salary set herein.
- (f) For purposes of gratuity and pension, the pensionable emolument shall be based on the monthly basic salary set herein.
- (g) The deconsolidated remuneration structure set herein is in compliance with the Judgment of the Court in Nairobi ELRC Petition 29 of 2019.

2. Benefits for State officers in the County Assemblies

(a) Committee Sitting Allowance

State officers in the County Assembly, who serve in Committees, shall be paid Committee Sitting Allowance as follows:

- (i) Chairperson: KES 6,500 per sitting up to a maximum of KES 104,000 per month.
- (ii) Vice-Chairperson: KES 5,200 per sitting up to a maximum of KES 83,200 per month.
- (iii) Member: KES 3,900 per sitting up to a maximum of KES 62,400 per month.

(b) Official Transport:

- (i) The Speaker of the County Assembly: Shall be provided with an official car of engine capacity not exceeding 2000cc.
- (ii) Deputy Speaker and Member of County Assembly: Shall be provided a Motor Vehicle Reimbursement of KES 2,212,000 for purchase of a car of engine capacity not exceeding 1800cc, for official duties as a Member of County Assembly. The Motor Vehicle Reimbursement shall be payable once in a county assembly term.
- (iii) Car Maintenance Allowance: Shall be paid to Deputy Speaker and Members of County Assembly at the rate of KES 30,167 per month.
- (iv) Mileage Claim: A Deputy Speaker and a Member of County Assembly shall be reimbursed a claimable mileage allowance of one return journey per week from respective county assembly office to respective ward office at the rate of KES 77.35 per kilometre using a car of engine capacity not exceeding 1800cc. The claimable mileage allowance is zoned and claimable up to a maximum for respective zones as follows:

Zone	One Way Distance (Km)	Maximum Return Journey (Km)	Rate of Claimable Mileage Reimbursement in KES	Reimbursable Monthly Mileage Claim of up to a Maximum of KES
1	0 - 45	90	77.35	30,167
2	46 - 80	160	77.35	53,629
3	81 - 115	230	77.35	77,092
4	116 - 150	300	77.35	100,555
5	151 - 185	370	77.35	124,018
6	186 and above	440	77.35	147,481

Notes:

- (a) The maximum monthly reimbursable mileage is to be calculated based on 52 weeks in a year as follows: Maximum monthly reimbursable mileage = (maximum weekly return journey in km X 52 weeks X KES 77.35)/12 months.
- (b) The respective County Assembly Service Board shall ensure that Members of County Assembly are reimbursed within the maximum reimbursable mileage claim for respective zones.
- (c) Special County Assembly Duty Allowance: Shall be paid per month to specific designated offices in recognition of the added responsibilities, as follows:

Position	Monthly Limits (KES per Month)
Leader of Majority Leader of Minority	32,000
Chief Whip Deputy Leader of Majority Deputy Leader of Minority	29,000
Chairperson of Committees Deputy Chief Whip Other Whips	26,000
Vice Chairperson of Committees	23,000
Members of Speakers Panel	20,000

Notes:

- (i) Special County Assembly Duty Allowance is paid to State officers in the County Assemblies whose duties involve added responsibility over and above the duties stipulated in one's terms of service for which a regular salary is paid.
 - (ii) Special County Assembly Duty Allowance is applicable to State officers in the County Assemblies who are serving in the enlisted leadership positions and it ceases to be paid when the jobholder ceases to hold the leadership position.
- (d) Medical Benefit for Speaker and Member of County Assembly: An annual medical cover shall be provided to the State officer, one spouse and up to four children below twenty-five years fully dependent on the State officer, as follows:

Inpatient: KES 3 million
Outpatient: KES 200,000

Maternity: KES 100,000

Dental: KES 50,000

Optical: KES 50,000

(e) Retirement Benefit:

There shall be two types of retirement benefits for State officers, pension and gratuity as follows:

- (i) A State officer serving or appointed on permanent and pensionable terms shall be eligible to pension benefit in line with existing laws.
- (ii) A State officer serving or appointed for a fixed term of office shall be paid a service gratuity at the rate of 31 percent of the annual pensionable emoluments for the term served.

Notes:

(a) Where an employer establishes a pension scheme for its State officers appointed for a fixed term of office, the SRC shall review and set the rate of the employer's contributions to the scheme and any other financial retirement benefits.

(b) No State officer shall benefit from both pension and gratuity benefits from the same public body for a similar period.

(f) Group Life Insurance: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.

(g) Group Personal Accident: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.

(h) Car Loan and Mortgage Benefit: Shall be provided, as follows:

State officer	Car Loan	Mortgage
Speaker of the County Assembly	Up to KES 4 million	Up to KES 20 million
Deputy Speaker and Member of County Assembly	Up to KES 2 million	Up to KES 3 million

Notes:

(i) The applicable rate of interest shall be three (3) percent per annum on a reducing balance for the duration of the loan.

(ii) Members of County Assembly may access a maximum value of KES 5 million loan for purchase of car and/or house.

(iii) The car loan shall be recoverable within the contract term of a State officer.

(iv) The car loan and mortgage shall be administered and managed centrally by the County Assembly Service Board within existing applicable regulations to govern the schemes, and subject to availability of funds.

(i) Daily Subsistence Allowance for local and foreign travels: Shall be paid to State officers in the County Assembly as per the rates reviewed and set by SRC from time to time.

(j) Airtime: Shall be paid at the following rates:

(i) Speaker of the County Assembly: Up to KES 10,000 per month.

(ii) Member of the County Assembly: Up to KES 5,000 per month.

(k) Official Residence: The Speaker of the County Assembly shall be provided with an official residence together with commensurate home utilities and attendants by the State. The official residence shall be a physical building/house owned by the county government. The benefit shall not be commuted to cash in lieu of an official residence.

(l) Security: Shall be provided as advised by the Inspector General of Police and shall not be commuted to cash in lieu of security.

(m) Abolished Benefits and Allowances: The following benefits and allowances are abolished and cease to be payable:

(i) Transport Facilitation Benefit in the form of a Car Grant; and

(ii) Sitting Allowance for Plenary Sessions.

3. Any remuneration and benefits not specified herein is not payable unless otherwise set by the Salaries and Remuneration Commission.

Effective date: 9th August, 2022.

LYN C. MENGICH,
Chairperson,
Salaries and Remuneration Commission.

GAZETTE NOTICE NO. 8793

THE CONSTITUTION OF KENYA
SALARIES AND REMUNERATION COMMISSION

REMUNERATION AND BENEFITS FOR STATE OFFICERS IN THE EXECUTIVE OF THE NATIONAL GOVERNMENT

IN EXERCISE of the mandate of Salaries and Remuneration Commission (SRC) as set out under Article 230 (4) (a) of the Constitution, SRC has reviewed the remuneration and benefits for State officers in the Executive of the National Government under the Third Remuneration and Benefits Review Cycle that covers Financial Years (FY) 2021/2022-2024/2025. Consequently:

- (i) for the period 2021/2022, the remuneration and benefits were retained as set by SRC in Gazette Notice No. 6516 of 7th July 2017;
- (ii) for the period 2022/2023, SRC has set the remuneration and benefits as published in this Gazette Notice; and
- (iii) for the period 2023/2024 – 2024/2025, SRC shall set the remuneration and benefits on or before the commencement of FY 2023/2024.

1. Monthly Remuneration for State officers in the Executive of the National Government for FY 2022/2023

State Officer	Basic Salary	House Allowance	Commuter Allowance	Salary Market Adjustment	Gross Salary
President of the Republic of Kenya	866,250	350,000	Official	227,500	1,443,750
Deputy President	736,313	300,000	Official	190,875	1,227,188
Cabinet Secretary	554,400	200,000	Official	169,600	924,000
Attorney-General	554,400	200,000	Official	169,600	924,000
Secretary to the Cabinet/Head of Public Service	554,400	200,000	Official	169,600	924,000
Principal Secretary	459,113	150,000	Official	156,075	765,188
Inspector-General, National Police Service	459,113	150,000	Official	156,075	765,188
Director General, National Intelligence Service	459,113	150,000	Official	156,075	765,188
Deputy Inspector General, Kenya Police Service	372,750	100,000	Official	148,500	621,250
Deputy Inspector General, Administration Police Service	372,750	100,000	Official	148,500	621,250
Director of Criminal Investigations	372,750	100,000	Official	148,500	621,250

Notes:

- (a) A serving State officer and a State officer appointed on or after the effective date of this Gazette Notice shall be paid the monthly remuneration set herein.
- (b) The monthly remuneration set herein is fixed for the term of office of the State officer, unless reviewed and set by the Salaries and Remuneration Commission.
- (c) Salary Market Adjustment is a salary modification that takes into account market positioning, and constitutional and statutory principles on review of remuneration and benefits.
- (d) For purposes of gratuity and pension, the pensionable emolument shall be based on the monthly basic salary set herein.
- (e) The basic salary set herein is 60 percent of the gross salary set herein.
- (f) The deconsolidated remuneration structure set herein is in compliance with the Judgment of the Court in Nairobi ELRC Petition 29 of 2019.

2. Benefits for State officers in the Executive of the National Government

- (a) Official Transport:
- (i) The Presidency: Shall be provided with official transport in line with prevailing government transport policy.
- (ii) Other State officers in the Executive of the National Government: Shall be provided with an official car of engine capacity not exceeding 3000cc.
- (b) Medical Benefit: An annual medical cover shall be provided to the State officer, one spouse and up to four children below the age of twenty-five years fully dependent on the State officer, as follows:
- Inpatient: KES 10 million
 Outpatient: KES 300,000
 Maternity: KES 150,000
 Dental: KES 75,000
 Optical: KES 75,000
- (c) Retirement Benefit:
- (i) The President: The Presidential Retirement Benefits Act, 2003 shall apply.
- (ii) The Deputy President: The Retirement Benefits for Deputy President and Designated State Officers Act, 2015 shall apply.
- (iii) There shall be two types of retirement benefits for State officers, pension and gratuity as follows:
- (iii) A State officer serving or appointed on permanent and pensionable terms shall be eligible to pension benefit in line with existing laws.
- (iv) A State officer serving or appointed for a fixed term of office shall be paid a service gratuity at the rate of 31 percent of the annual pensionable emoluments for the term served.

Notes:

- (i) Where an employer establishes a pension scheme for its State officers appointed for a fixed term of office, SRC shall review and set the rate of the employer's contributions to the scheme and any other financial retirement benefits.
- (ii) No State officer shall benefit from both pension and gratuity benefits from the same public body for a similar period.
- (d) Group Life Insurance: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (e) Group Personal Accident: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (f) Car Loan and Mortgage Benefit: State officers in the Executive of the National Government shall be eligible to a car loan and mortgage, as follows:

State officer	Car Loan	Mortgage
Cabinet Secretary Attorney General Secretary to the Cabinet	Up to KES 10 million	Up to KES 40 million
Principal Secretary	Up to KES 8 million	Up to KES 35 million

<i>State officer</i>	<i>Car Loan</i>	<i>Mortgage</i>
Director General, National Intelligence Service Inspector General, National Police Service	Up to KES 6 million	Up to KES 30 million
Deputy Inspector, General Kenya Police Service Deputy Inspector General Administration Police Service	Up to KES 5 million	Up to KES 25 million

Notes:

- (i) The applicable rate of interest shall be three (3) percent per annum on a reducing balance, for the duration of the loan.
- (ii) The car loan shall be recoverable within the contract term of a State officer.
- (iii) The car loan and mortgage shall be administered and managed centrally by the National Treasury, within existing applicable regulations to govern the schemes and subject to availability of funds.
- (g) Daily Subsistence Allowance for local and foreign travels: Shall be paid to State officers in the Executive of National Government as per the rates reviewed and set by SRC from time to time.
- (h) Airtime: Shall be paid up to a maximum of KES 20,000 per month.
- (i) Official Residence: The President and Deputy President shall be provided with an official residence together with commensurate home utilities and attendants by the State. The official residence shall be a physical building/house owned by government. The benefit shall not be commuted to cash in lieu of an official residence.
- (j) Security: Shall be provided as advised by the Inspector General of Police and shall not be commuted to cash in lieu of security.
- (k) Annual Leave Allowance: Shall be paid at the rate of KES 50,000 per annum and shall not be commuted to cash in lieu of leave.
- Note:* The Annual leave entitlement shall be thirty (30) days excluding weekends and public holidays.
- (l) Special Responsibility Allowance: Shall be paid to designated offices as set by the Salaries and Remuneration Commission from time to time.
3. Any remuneration and benefits not specified in this Gazette Notice is not payable unless set by the Salaries and Remuneration Commission.

Effective date: 9th August, 2022.

LYN C. MENGICH,
Chairperson,
Salaries and Remuneration Commission.

GAZETTE NOTICE NO. 8794

THE CONSTITUTION OF KENYA
SALARIES AND REMUNERATION COMMISSION

REMUNERATION AND BENEFITS FOR STATE OFFICERS IN THE EXECUTIVE OF THE COUNTY GOVERNMENT

IN EXERCISE of the mandate of Salaries and Remuneration Commission (SRC) as set out under Article 230 (4) (a) of the Constitution, SRC has reviewed the remuneration and benefits for State officers in the Executive of the County Government under the Third Remuneration and Benefits Review Cycle that covers financial years 2021/2022-2024/2025. Consequently:

- (i) for the period 2021/2022, the remuneration and benefits were retained as set by SRC in Gazette Notice No. 6518 of 7th July, 2017;
- (ii) for the period 2022/2023, SRC has set the remuneration and benefits as published in this Gazette Notice; and
- (iii) for the period 2023/2024 – 2024/2025, SRC shall set the remuneration and benefits on or before the commencement of FY 2023/2024.

1. Monthly Remuneration for State officers in the Executive of the County Government for FY 2022/2023

<i>State Officer</i>	<i>Basic Salary</i>	<i>House Allowance</i>	<i>Commuter Allowance</i>	<i>Salary Market Adjustment</i>	<i>Gross Salary</i>
County Governor	554,400	200,000	Official	169,600	924,000
Deputy County Governor	372,750	100,000	Official	148,500	621,250
Member of the Executive Committee	242,550	80,000	Official	81,700	404,250

Notes:

- (g) A serving State officer and a State officer appointed on or after the effective date of this Gazette Notice shall be paid the monthly deconsolidated remuneration package set herein.
- (h) The monthly remuneration set herein is fixed for the term of office of the State officer, unless reviewed and set by the Salaries and Remuneration Commission.
- (i) The remuneration set herein takes into account the reviewed job evaluation grading under the third remuneration and benefits review cycle.
- (j) Salary Market Adjustment is a salary modification that takes into account market positioning, and constitutional and statutory principles for review of remuneration and benefits.
- (k) For purposes of gratuity and pension, the pensionable emolument shall be based on the monthly basic salary set herein.
- (l) The basic salary set herein is 60 percent of the gross salary set herein.
- (m) The deconsolidated remuneration structure set herein is in compliance with the Judgment of the Court in Nairobi ELRC Petition 29 of 2019.

2. Benefits for State officers in the Executive of the County Government

(a) Official Transport: Shall be provided as follows:

- (i) Governor and Deputy Governor: Shall be provided with official car of engine capacity not exceeding 3000cc.
- (ii) Member of County Executive Committee: Shall be provided with official car of engine capacity not exceeding 2000cc.

(b) Medical Benefit: An annual medical cover shall be provided to the State officer, one spouse and up to four children below twenty-five years fully dependent on the State officer, as follows:

<i>Governor</i>	<i>Deputy Governor</i>	<i>Member of County Executive Committee</i>
Inpatient: KES 10 million Outpatient: KES 300,000 Maternity: KES 150,000 Dental: KES 75,000 Optical: KES 75,000	Inpatient: KES 10 million Outpatient: KES 300,000 Maternity: KES 150,000 Dental: KES 75,000 Optical: KES 75,000	Inpatient: KES 3 million Outpatient: KES 200,000 Maternity: KES 100,000 Dental: KES 50,000 Optical: KES 50,000

(c) Retirement Benefit:

There shall be two types of retirement benefits for State officers, pension and gratuity as follows:

- (v) A State officer serving or appointed on permanent and pensionable terms shall be eligible to pension benefit in line with existing laws.
- (vi) A State officer serving or appointed for a fixed term of office shall be paid a service gratuity at the rate of 31 percent of the annual pensionable emoluments for the term served.

Notes:

- (a) Where an employer establishes a pension scheme for its State officers appointed for a fixed term of office, the SRC shall review and set the rate of the employer's contribution to the scheme and any other financial retirement benefits.
- (b) No State officer shall benefit from both pension and gratuity benefits from the same public body for a similar period.
- (d) Group Life Insurance: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (e) Group Personal Accident: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (f) Car Loan and Mortgage Benefit: Shall be provided as follows:

<i>State officer</i>	<i>Car Loan</i>	<i>Mortgage</i>
County Governor	Up to KES 10 million	Up to KES 40 million
Deputy Governor	Up to KES 5 million	Up to KES 25 million
Member of County Executive Committee	Up to KES 4 million	Up to KES 20 million

Notes:

- (i) The applicable rate of interest shall be three (3) percent per annum on a reducing balance, for the duration of the loan.
- (ii) The car loan shall be recoverable within the contract term of a State officer.
- (iii) The car loan and mortgage schemes shall be administered and managed centrally by the County Treasury, within existing applicable regulations to govern the schemes and subject to availability of funds.
- (g) Daily Subsistence Allowance for local and foreign travels: Shall be paid to State officers in the Executive of the County Governments as per the rates reviewed and set by SRC from time to time.
- (h) Airtime: Shall be paid at the following rates:
 - (i) County Governor: Up to KES 20,000 per month
 - (ii) Deputy County Governor: Up to KES 15,000 per month
 - (iii) Member of County Executive Committee: Up to KES 10,000 per month
- (i) Official Residence: The County Governor and Deputy County Governor shall be provided with an official residence together with commensurate home utilities and attendants by the county government. The official residence shall be a physical building/house owned by government. The benefit shall not be commuted to cash in lieu of an official residence.
- (j) Security: Shall be provided as advised by the Inspector General of Police and shall not be commuted to cash in lieu of security.
- (k) Annual Leave Allowance:
 - (i) County Governor and Deputy County Governor: Are elected State officers, therefore, are not eligible for this benefit.
 - (ii) Member of County Executive Committee: Shall be paid at the rate of KES 10,000 per annum and shall not be commuted to cash in lieu of leave.

Note: The Annual leave entitlement shall be thirty (30) days excluding weekends and public holidays.

3. Any remuneration and benefits not specified herein are not payable unless otherwise set by the Salaries and Remuneration Commission.

Effective date: 9th August, 2022.

LYN C. MENGICH,
Chairperson,
Salaries and Remuneration Commission.

GAZETTE NOTICE NO. 8795

THE CONSTITUTION OF KENYA
SALARIES AND REMUNERATION COMMISSION

REMUNERATION AND BENEFITS FOR STATE OFFICERS IN THE FULL-TIME CONSTITUTIONAL COMMISSIONS AND INDEPENDENT OFFICES

IN EXERCISE of the mandate of Salaries and Remuneration Commission (SRC) as set out under Article 230 (4) (a) of the Constitution, SRC has reviewed the remuneration and benefits for State officers in the Full-Time Constitutional Commissions and Independent Offices under the Third Remuneration and Benefits Review Cycle that covers Financial Years (FY) 2021/2022-2024/2025. Consequently:

- (i) for the period 2021/2022, the remuneration and benefits were retained as set by SRC in Gazette Notice No. 6519 of 7th July, 2017;
- (ii) for the period 2022/2023, SRC has set the remuneration and benefits as published in this Gazette Notice; and
- (iii) for the period 2023/2024 – 2024/2025, SRC shall set the remuneration and benefits on or before the commencement of FY 2023/2024.

1. Monthly Remuneration for State officers in the Full-Time Constitutional Commissions and Independent Offices for FY 2022/2023

State Officer	Basic Salary	House Allowance	Commuter Allowance	Salary Market Adjustment	Gross Salary
Auditor General	554,400	200,000	Official	169,600	924,000
Chairperson, Independent Electoral and Boundary Commission (IEBC)	554,400	200,000	Official	169,600	924,000
Controller of Budget	459,113	150,000	Official	156,075	765,188
Vice Chairperson, IEBC	459,113	150,000	Official	156,075	765,188
Chairperson, in the following Constitutional Commissions: (i) the Kenya National Human Rights Commission (KNHRC); (ii) the National Land Commission (NLC); (iii) the Commission on Revenue Allocation (CRA); (iv) the Public Service Commission (PSC); (v) the Salaries and Remuneration Commission (SRC); (vi) the Teachers Service Commission (TSC); and (vii) the National Police Service Commission (NPSC)	459,113	150,000	Official	156,075	765,188
Member, IEBC	459,113	150,000	Official	156,075	765,188
Director Public Prosecution	459,113	150,000	Official	156,075	765,188
Registrar of Political Parties	390,000	100,000	Official	160,000	650,000
Vice Chairperson in the following Constitutional Commissions: KNHRC; NLC; CRA; PSC; SRC; TSC; and NPSC	390,000	100,000	Official	160,000	650,000
Member, in the following Constitutional Commissions: KNHRC; NLC; CRA; PSC; SRC; TSC; and NPSC	390,000	100,000	Official	160,000	650,000
Secretary/CEOs, in the following Commissions: Ethics and Anticorruption Commission (EACC), CRA; PSC; TSC; IEBC; and NPSC.	390,000	100,000	Official	160,000	650,000
Data Protection Commissioner	372,750	100,000	Official	148,500	621,250
Secretary/CEO: All other Commission Secretaries/CEOs designated as State officers as per Article 260 of the Constitution of Kenya, 2010	372,750	100,000	Official	148,500	621,250

Notes:

- (a) A serving State officer and a State officer appointed in Full-Time Constitutional Commission and Independent Office on or after the effective date of this Gazette Notice shall be paid the monthly remuneration set herein.
 - (b) The monthly remuneration set herein is fixed for the term of office of the State officer, unless reviewed and set by the Salaries and Remuneration Commission.
 - (c) Salary Market Adjustment is a salary modification that takes into account market positioning, and constitutional and statutory principles on review of remuneration and benefits.
 - (d) For purposes of gratuity and pension, the pensionable emolument shall be based on the monthly basic salary set herein.
 - (e) The basic salary set herein is 60 per cent of the gross salary set herein.
 - (f) The deconsolidated remuneration structure set herein is in compliance with the Judgment of the Court in Nairobi ELRC Petition 29 of 2019.
2. Part-Time and Co-opted Member of Full-Time Constitutional Commissions and Independent Offices: Shall be paid Sitting Allowance at the rate of KES 40,000 per sitting up to a maximum of KES. 320,000 per month.
3. Benefits for State officers in Full-Time Constitutional Commissions and Independent Offices
- (a) Official Transport: State officers in Full-Time Constitutional Commissions and Independent Offices shall be provided with an official car of engine capacity not exceeding 3000cc.
 - (b) Medical Benefit: An annual medical cover shall be provided to the State officer, one spouse and up to four children below twenty-five years fully dependent on the State officer, as follows:

Inpatient: KES 10 million
 Outpatient: KES 300,000
 Maternity: KES 150,000
 Dental: KES 75,000
 Optical: KES 75,000

(c) Retirement Benefit: There shall be two types of retirement benefits for State officers, pension and gratuity as follows:

- (vii) A State officer serving or appointed on permanent and pensionable terms shall be eligible to pension benefit in line with existing laws.
 (viii) A State officer serving or appointed for a fixed term of office shall be paid a service gratuity at the rate of 31 percent of the annual pensionable emoluments for the term served.

Notes:

- (a) Where an employer establishes a pension scheme for its State officers appointed for a fixed term of office, the SRC shall review and set the rate of the employer's contributions to the scheme and any other financial retirement benefits.
 (b) No State officer shall benefit from both pension and gratuity benefits from the same public body for a similar period.
 (d) Group Life Insurance: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
 (e) Group Personal Accident: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
 (f) Car Loan and Mortgage Benefit: Shall be provided, as follows:

State officer	Car Loan	Mortgage
Auditor General Chairperson Director Public Prosecution Controller of Budget	Up to KES 10 million	Up to KES 40 million
Vice Chairperson Commission Member Registrar of Political Parties Secretary/CEO of Constitutional Commission designated as State officers as per Article 260 of the Constitution of Kenya, 2010	Up to KES 8 million	Up to KES 35 million
Data Protection Commissioner	Up to KES 5 million	Up to KES 25 million

Notes:

- (i) The applicable rate of interest shall be three (3) percent per annum on a reducing balance, for the duration of the loan.
 (ii) The car loan shall be recoverable within the contract term of a State officer.
 (iii) The car loan and mortgage shall be administered and managed centrally by the National Treasury, within existing applicable regulations to govern the schemes and subject to availability of funds.
 (g) Daily Subsistence Allowance for local and foreign travels: Shall be paid to State officers in the Full-Time Constitutional Commission as per the rates reviewed and set by SRC from time to time.
 (h) Airtime: Shall be paid, as follows:

State officer	Airtime per month
Auditor General Chairperson: Full-Time Constitutional Commission Controller of Budget Director of Public Prosecution	Up to KES 20,000 per a month
Vice Chairperson and Members: Full-Time Constitutional Commission Registrar of Political Parties Data Protection Commissioner	Up to KES 15,000 per a month
Secretary/CEO in Constitutional Commissions designated as State officers as per Article 260 of the Constitution of Kenya, 2010	Up to KES 15,000 per a month

- (i) Security: Shall be provided as advised by the Inspector General of Police and shall not be commuted to cash in lieu of security.
 (j) Annual Leave Allowance: Shall be paid at the rate of KES 50,000 per annum and shall not be commuted to cash in lieu of leave.
 Note: The Annual leave entitlement shall be thirty (30) days excluding weekends and public holidays.

4. Any remuneration and benefits not specified herein is not payable, unless set by the Salaries and Remuneration Commission.

Effective date: 9th August, 2022.

LYN C. MENGICH,
 Chairperson,
 Salaries and Remuneration Commission.

GAZETTE NOTICE NO. 8796

THE CONSTITUTION OF KENYA
 SALARIES AND REMUNERATION COMMISSION

REMUNERATION AND BENEFITS FOR STATE OFFICERS IN THE SENATE AND NATIONAL ASSEMBLY

IN EXERCISE of the mandate of Salaries and Remuneration Commission (SRC) as set out under Article 230 (4) (a) of the Constitution, SRC has reviewed the remuneration and benefits for State officers in the Senate and National Assembly under the Third Remuneration and Benefits Review Cycle that covers Financial Years (FY) 2021/2022-2024/2025. Consequently:

- (i) for the period 2021/2022, as applicable during the second remuneration review cycle;
 (ii) for the period 2022/2023, SRC has set the remuneration and benefits as published in this Gazette Notice; and
 (iii) for the period 2023/2024 – 2024/2025, SRC shall set the remuneration and benefits on or before the commencement of FY 2023/2024.

1. Monthly Remuneration for State officers in the Senate and National Assembly for FY 2022/2023

State Officer	Basic Salary	House Allowance	Commuter Allowance	Salary Market Adjustment	Gross Salary
Speaker of the National Assembly	696,000	250,000	Official	214,000	1,160,000
Speaker of the Senate	696,000	250,000	Official	214,000	1,160,000
Deputy Speaker of the National Assembly	556,800	200,000	Official	171,200	928,000
Deputy Speaker of the Senate	556,800	200,000	Official	171,200	928,000
Leader of Majority Party	460,800	150,000	Official	157,200	768,000
Leader of the Minority Party	460,800	150,000	Official	157,200	768,000
Member of the National Assembly/ Senate	426,000	150,000	Official	134,000	710,000

Notes:

- (a) The monthly remuneration set herein shall be payable upon assumption of office of State officer in the 13th Parliament.
- (b) The monthly remuneration is fixed for the term of office of a Member of Parliament, unless reviewed and set by the Salaries and Remuneration Commission.
- (c) The remuneration set herein takes into account the reviewed job evaluation grading and includes compensation for plenary sitting.
- (d) Salary Market Adjustment is a salary modification that takes into account market positioning, and constitutional and statutory principles for review of remuneration and benefits.
- (e) For purposes of gratuity and pension, the pensionable emolument shall be based on the monthly basic salary set herein.
- (f) The basic salary set herein is 60 percent of the gross salary set herein.
- (g) The deconsolidated remuneration structure set herein is in compliance with the Judgment of the Court in Nairobi ELRC Petition 29 of 2019.

2. Benefits for State officers in the Senate and National Assembly

(a) Committee Sitting Allowance

State officers in the Senate and National Assembly who serve in Committees shall be paid Committee Sitting Allowance as follows:

- (i) Chairperson: KES 15,000 per sitting up to a maximum of KES 240,000 per month.
- (ii) Vice-Chairperson: KES 12,000 per sitting up to a maximum of KES 192,000 per month.
- (iii) Member: KES 7,500 per sitting up to a maximum of KES 120,000 per month.

(b) Official Transport:

- (i) The Speakers of the Senate and National Assembly shall be provided with an official car of engine capacity not exceeding 3000cc.
- (ii) Member of Parliament: Shall be provided with a Motor Vehicle Reimbursement of KES 7,550,000 for purchase of a car of engine capacity not exceeding 3000cc to undertake official duties as a Member of Parliament. The Motor Vehicle Reimbursement shall be payable to a Member of Parliament once in a parliamentary term.
- (iii) Car Maintenance Allowance: Shall be paid to a Member of Parliament at the rate of KES 356,525 per month.
- (iv) Mileage Claim: A Member of Parliament shall be reimbursed a claimable mileage of one return journey per a week from the National Assembly (Nairobi) to his/her constituency office at the rate of KES 116.63 per kilometre, based on a car of engine capacity not exceeding 3000cc.
- (v) The Claimable Mileage Allowance is zoned into two, and claimable based on actual distance in kilometers (Km) from the National Assembly (Nairobi) to respective constituency office as follows:

Zones	Zoned Distance from the National Assembly (Nairobi) to Constituency Office (in Km)	Maximum Return Journey per Week (in Km)	Rate of Claimable Mileage Reimbursement in KES	Reimbursable Monthly Mileage Claim of up to a Maximum of KES
1	0 - 350	700	116.63	353,778
2	351 and above	Based on actual distance	116.63	Based on actual distance

Notes:

- (a) The maximum monthly reimbursable mileage shall be calculated based on 52 weeks in a year as follows: Maximum monthly reimbursable mileage = (maximum weekly return journey in km X 52 weeks X KES 116.63)/12 months.
- (b) The Parliamentary Service Commission shall ensure that Members of Parliament are reimbursed within the maximum actual distance from the National Assembly (Nairobi) to respective constituency office.
- (c) Special Parliamentary Duty Allowance: Shall be paid up to a maximum of KES 150,000 per month to State officers in the Senate and National Assembly whose duties involve added Parliamentary Leadership over and above the duties stipulated in one's terms of service for which a regular salary is paid.

Note: The Parliamentary Service Commission shall apportion the rate of Special Parliamentary Duty Allowance, up to a maximum of KES 150,000 per month, to each of the designated state officer with leadership duties in parliament based on seniority as provided by the Constitution, Legislation or Standing Orders.

- (d) Medical Benefit: An annual medical cover shall be provided to the State officer, one spouse and up to five children below twenty-five years fully dependent on the State officer, subject to a maximum cover limit as follows:

Inpatient: KES 10 million
 Outpatient: KES 300,000
 Maternity: KES 150,000
 Dental: KES 100,000
 Optical: KES 100,000

- (e) Retirement Benefit: Parliamentary Pensions Act Chapter 196 Revised Edition 2012 (1985), shall apply subject to note on setting of the monthly remuneration in (1)(e) above.
- (f) Group Life Insurance: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (g) Group Personal Accident: A State officer shall be covered for a value equivalent to three times of the annual pensionable emoluments.
- (h) Car Loan and Mortgage Benefit: To be provided to State officers in the Senate and National Assembly once during a parliamentary term, as follows:

<i>State officer</i>	<i>Car Loan</i>	<i>Mortgage</i>
Speakers of the Senate and National Assembly	Up to KES 10 million	Up to KES 40 million
Members of the Senate and National Assembly	Up to KES 8 million	Up to KES 35 million

Notes:

- (i) The applicable interest rate shall be three (3) percent per annum on a reducing balance for the duration of the loan.
- (ii) The car loan shall be recoverable within the contract term of a State officer.
- (iii) The car loan and mortgage shall be administered and managed centrally by the Parliamentary Service Commission within the existing applicable regulations to govern the schemes, and subject to availability of funds.
- (i) Daily Subsistence Allowance for local and foreign travels: Shall be paid to State officers in the Senate and National Assembly as per the rates reviewed and set by SRC from time to time.
- (j) Airtime: To be paid at the following rates:
- (i) Speakers of the Senate and National Assembly: Up to KES 25,000 per month.
- (ii) Members of the Senate and National Assembly: Up to KES 15,000 per month.
- (k) Official Residence: The Speakers of the Senate and National Assembly shall be provided with an official residence together with commensurate home utilities and attendants by the State. The official residence shall be a physical building/house owned by government. The benefit shall not be commuted to cash in lieu of an official residence.
- (l) Security: Shall be provided as advised by the Inspector General of Police and shall not be commuted to cash in lieu of security.
- (m) Sitting Allowance for Plenary Sessions: Is abolished and ceases to be payable.
3. Any remuneration and benefits not specified herein is not payable, unless set by the Salaries and Remuneration Commission.

Effective date: 9th August, 2022.

LYN C. MENGICH,
Chairperson,
Salaries and Remuneration Commission.



KENYA REVENUE

ISO CERTIFIED

Public Sector Division

9th November, 2022

**The County Clerks,
Dear Sir/Madam,**

**RE: TAX ADVISORY ON MOTOR VEHICLE REIMBURSEMENT TO
THE DEPUTY SPEAKER AND MEMBERS OF THE COUNTY
ASSEMBLY (MCAs)**

The salaries & Remuneration Commission (SRC) through the Gazette Notice Vol CXXIV No.145, Notice No.8795 reviewed the remuneration and benefits for state officers in the County Assembly.

We note that Deputy Speakers and MCAs are employees of the various County Assemblies and in this respect, any payments or benefits extended to them by their employers are treated as gains or profits from employment or services rendered upon which tax is charged under Section 3(2)(a)(ii) of the Income Tax Act (ITA).

Section 5(2)(a) of the ITA provides, 'for the purposes of section 3(2)(a)(ii), "gains or profits" includes wages, salary, leave pay, sick pay, payment in lieu of leave, fees, commission, bonus, gratuity, or subsistence, travelling, entertainment or other allowance received in respect of employment or services rendered... '

Kindly note that the 'motor vehicle reimbursement' which is payable to the above mentioned employees in form of cash, therefore qualify as income from employment as other allowances.

In view of the above, we wish to guide that the cash allowance in respect of motor vehicle reimbursement is subject to tax together with other emoluments payable in the month in which they are disbursed to the beneficiaries.

Additionally, the car maintenance payable to the same category of employees is chargeable to tax and should be declared alongside all other taxable employment income and remitted by the 9th day of the month following the payroll month.

Tulipe Ushuru, Tuiitegeme!

