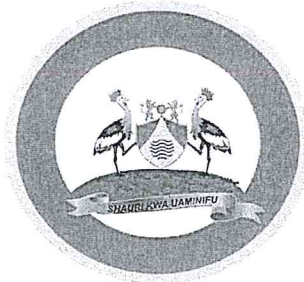


GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

SECOND ASSEMBLY-THIRD SESSION

NBI CA. PLC. 2019 / (021)

26th February, 2019

PAPER LAID

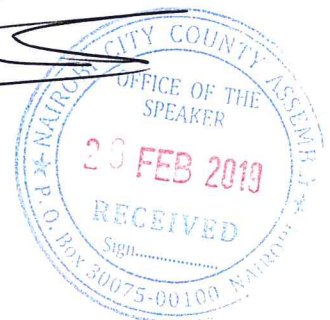
Pursuant to Standing Order 191 (6) I beg to lay the following Paper on the Table of the Assembly, today Tuesday 26th February, 2019.

THE REPORT OF THE SECTORAL COMMITTEE ON CHILDREN, EARLY CHILDHOOD EDUCATION AND VOCATIONAL TRAINING ON THE FINANCIAL PROCEDURES, PROCESS OF BUDGET MAKING AND BUDGET DOCUMENTS RETREAT HELD FROM 10TH TO 13TH DECEMBER 2018.

(Chairperson, Sectoral Committee on Children, Early Childhood Education and Vocational Training)

Approved for tabling
[Signature]

Copies to:
The Speaker
The Clerk
Hansard Editor
Hansard Reporters
The Press



*Paper laid on
26/2/19 @
2.30pm.
[Signature]
Snr Clerk [Signature]
26/2/19*

2/2/19

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Report tabled
on 26/2/19 @
2-30pm.

[Signature]
Clerk ASJ
26/2/19

NAIROBI CITY COUNTY



NAIROBI CITY COUNTY ASSEMBLY
SECOND ASSEMBLY – THIRD SESSION

REPORT OF THE ²SECTORAL
COMMITTEE ON CHILDREN, CHILDHOOD EDUCATION AND VOCATIONAL
TRAINING
ON THE

THE FINANCIAL PROCEDURES, PROCESS OF BUDGET MAKING AND BUDGET DOCUMENTS
RETREAT OF HELD FROM 10TH TO 13TH DECEMBER, 2018

Clerks Chambers
Nairobi City County Assembly
City Hall Buildings
Nairobi

FEBRUARY, 2019

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1.0 PREFACE

Establishment and Mandate

Hon. Speaker,

The Sectoral Committee on Sectoral Committee on Children, Early Childhood Education and Vocational Training was established on 5th October, 2017 pursuant to the Standing Order 203, the Committee's mandate amongst others, as outlined under Standing Orders 203 (6) is to:

- a) *investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;*
- b) *study the programme and policy objectives of departments and the effectiveness of the implementation;*
- c) *study and review all county legislation referred to it;*
- d) *study, assess and analyse the relative success of the departments as measured by the results obtained as compared with its stated objectives;*
- e) *investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;*
- f) *vet and report on all appointments where the Constitution or any law requires the County Assembly to approve, except those under Standing Order 185(Committee on Appointments): and*
- g) *make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.*

The Committee exercises oversight role on the work and administration of the Education, Children, Youth Affairs, Gender Affairs, Culture, Social Services Sector.

In accordance with the third Schedule of the Standing Orders, the Committee is mandated to consider all matters relating to: - **“pre-primary education, village polytechnics, Home craft centres and childcare facilities; children welfare”**

Committee Membership

The Committee Membership comprises of:

1. The Hon. Millicent Mugadi, MCA - Chairperson
2. The Hon. Samuel Mwangi, MCA - Deputy Chairperson
3. The Hon. Waithera Chege, MCA
4. The Hon. Mbugua Kabiro, MCA
5. The Hon. Pius Mbono, MCA
6. The Hon. Nimo Hajji, MCA
7. The Hon. Patrick Karani, MCA
8. The Hon. Margaret Mbote, MCA
9. The Hon. John Kamangu, MCA
10. The Hon. Robert Mbatia, MCA
11. The Hon. Rose Kula, MCA
12. The Hon. Jane Musya, MCA
13. The Hon. Joseph Ouma Ndonji, MCA
14. The Hon. Maurice Gari, MCA
15. The Hon. Clarence Munga, MCA
16. The Hon. David Wambua Mbithi, MCA
17. The Hon. Naphtali Owuor, MCA
18. The Hon. Solomon Magembe, MCA
19. The Hon. Anthony Gatune, MCA

Hon. Speaker,

The County Assembly Committees are extensions of the Assembly established under the County Assembly Standing Orders and in accordance with Section 14 of the County Governments Act, 2012. The Committees are supposed to perform functions that the Assembly is not well fitted to consider in plenary.

The Committee exercises oversight role on the work and administration of the **Education, Children, Youth Affairs, Gender Affairs and Social Services** Sector.

Hon. Speaker,

Pursuant to Article 185 of the Constitution of Kenya, 2018, the power to approve plans and policies for the management and exploitation of the County resources; and development and management of County infrastructure of a County is vested and exercised by the County Assembly. The County Assembly is to receive and approve Government Development plans that are necessary for effective performance of the functions of the County Government as provided for in Part Two of the Fourth Schedule to the Constitution.

For the Committee to have effective scrutiny and consideration of Government Development plans, a training workshop was organized for the Members to be trained on the financial procedures, process of budget making and budget documents. It was part of the training programmes organized by the County Assembly to build capacity of members of the Committee on Budget Making process. The training programme was conceptualized to address financial procedures constraints facing the County Assembly Committees which may affect the effectiveness in delivering on their mandate.

Hon. Speaker,

Sectoral Committee on Children, Early Childhood Education and Vocational Training held its training workshop from 10th to 13th December, 2018 at Pride Inn Paradise Beach Resort, Mombasa County.

The objectives of the training workshop included the following;

- To equip the Members with the knowledge of the Budget Making process in Kenya
- To enable Members to understand the Budget Documents - from CIDP, ADP, CFSP, Budget Estimates, Supplementary Estimates and the implementation of the Documents; and
- To enable the Members to gain skills on consideration and scrutinize the Budget Documents committed to the Committee;

Acknowledgement

Hon. Speaker,

I wish to acknowledge with gratitude the offices of the Speaker and the Clerk of the County Assembly for the support extended to the Committee to facilitate its training workshop.


Finally, much thanks to the Members of the Committee and the Secretariat for their dedication, untiring commitment and valuable contributions during the training workshop.

Hon. Speaker,

It is therefore my pleasant duty and privilege, on behalf of the Members of the Sectoral Committee on Children, Early Childhood Education and Vocational Training to table the report of the Sectoral Committee on Children, Early Childhood Education and Vocational

Training on the training workshop on financial procedures and budget making process held from 10th to 13th December, 2018 at Pride Inn Paradise Beach Hotel, Mombasa County.

FOV

Signed 

Hon. Millicent Mugadi, MCA

Chairman

Date 21/2/2019

1.0. PROCEEDINGS OF THE TRAINING WORKSHOP

Introduction

1. The County Assembly Committees are extensions of the Assembly established under the County Assembly Standing Orders and in accordance with Section 14 of the County Governments Act, 2012. The Committees are supposed to perform functions that the Assembly is not well fitted to consider in plenary. As a function of good governance, Financial Management (FM) forms an integral part of the development process in all operations and is crucial to achieving financial goals of any institution or even individuals. A robust financial management system plays a critical role in the successful implementation of resources by enabling fiduciary control and reducing fiduciary risks, by improving budget absorption, accountability, transparency and control over financial activities, and by achieving the overall objectives of an organization.
2. Robust financial management system is one of the most fundamental tenets of any modern and civilized democratic society where public resources are utilized jealously. The process of developing financial procedures and budget making process is as

critical as the product. However, County Assembly being entirely new entity, the effective exercise of this budget making function by Assembly has to a large extent been hindered by inter alia a lack of sufficient financial procedures capacity, the absence of proper systems and structures at the County level.

3. For the Committee to have effective scrutiny and consideration of Government Development plans, a training workshop was organized for the Members to be trained on the financial procedures, process of budget making and budget documents. It was part of the training programmes organized by the County Assembly to build capacity of members of the Committee on Budget Making process. The training programme was conceptualized to address financial procedures constraints facing the County Assembly Committees which may affect the effectiveness in delivering on their mandate.
4. The training workshop entailed the Constitutional and Legal Underpinnings of financial procedures; overview of the budget process in Kenya- Paradigm Shift in Management of Public Finances in Kenya; the various financial documents such as Integrated Development Plan, Annual Development Plan, County Fiscal Strategy Paper, Budget Estimates among others; scrutinisation and examination of the various Budget Documents, role of the Committee and areas of consideration in the scrutiny of the documents; revenue raising measures and the role of the Committee in the implementation of the Budget Estimates.

Proceedings of the Training Workshop

1. During the workshop several presentations were made by the facilitators experienced in constitutional underpinnings, parliamentary practice and procedure on financial matters and budget making process. The presentations were based on the subject matter being discussed per session as follows: -

SESSION 1: OFFICIAL OPENING

2. The workshop was officially opened by a word of prayer by the Chairman before welcoming Members to the meeting. The Chair urged Members to actively participate in the proceedings to enable them grasp the basics of financial

procedures and budget making process. He urged the Members to be attentive and ask more questions for gain more for the betterment of the Committee whose main mandate is to oversight the County Sector budget.

3. The Facilitator took the Members through the objectives of the training which included the following;
 - ✓ equip the Members with the knowledge of the Budget Making process in Kenya
 - ✓ enable Members to understand the Budget Documents - from CIDP, ADP, CFSP, Budget Estimates, Supplementary Estimates and the implementation of the Documents;
 - ✓ enable the Members to gain skills on consideration and scrutinize the Budget Documents committed to the Committee; and
 - ✓ Enable Members the role of the Committee in the implementation of the approved Sector budget.

SESSION 2: CONSTITUTIONAL AND LEGAL UNDERPINNINGS ON FINANCIAL PROCEDURES

Session Chair: - Hon. Millicent Mugadi, MCA – Chairman

Topic 1: Constitutional and Legal Underpinnings on Financial Procedures in Kenya

Facilitator: - Mr. Denis Mutua

While briefing the Committee, the Facilitator submitted the;

Legal underpinning on Financial procedures:-

1. That Chapter Twelve and from Article 201 the Constitution of Kenya provides the broad principles of public finance, whereas the Public Finance Management Act, 2012 sets out the rules of how the National and County Governments can raise and spend money. Part XI of the County Governments act, 2018 provides for the County Planning which includes principles of planning and development facilitation, obligation of the County to plan, types and purposes of the County Plans among others.

2. That prior to key budget reforms, Kenya used to prepare two budgets namely a recurrent budget and development budget. As the economy evolved and become more complex, reforms were also undertaken:
- Program Review and Forward Budget – adopted in 1970s PRFB was one of the major reforms in budgeting process. The rationale behind the forward budget was to provide a mechanism that linked the annual budgets to developments plans.
 - Budget Rationalization Programme (BRP) – rationale of introducing BRP was to ensure improvement in the allocation of available resources and that there was close linkage between affordability and the priorities that would lead to faster growth.
 - Public Investment Programme (PIP) – amid confusion in public finance arena, the Government introduced PIP which was geared towards strengthening the forward budget by providing more comprehensive instrument for planning and prioritization of public expenditure. Despite this, many projects have stalled at almost 90 percent, pending bills and deficit on a commitment basis had gone up as the hard budget constraints translated into informal funding.
 - Medium Term Expenditure Framework (MTEF) – link the annual budget to long term development policies, objectives, and plans, improve macroeconomic growth targets by developing consistent and realistic resource envelop, improve allocation of resources to agreed strategic priorities both between and within sectors, generate commitment of ministries to increased predictability in resource allocations and increase incentives for more effective and more efficient utilization of resources.
-

Brief on Budget procedures

1. The Facilitator briefed the Committee on the procedure in budget making process. He stated that Section 125 of the Public Finance Management Act, 2012 provides the procedure to be followed in the budget making process at the county level as outlined below:
 - a) Development of an integrated development planning process, which includes both long term and medium term planning;

- b) Planning for and establishing financial and economic priorities for the county over the medium term;
- c) Making an overall estimation of the county government's revenues and expenditure;
- d) Adoption of the County Fiscal Strategy Paper;
- e) Preparing budget estimates for the county government and submitting estimates to the county assembly;
- f) Debate and approval of the budget estimates by the county assembly;
- g) Enactment of the appropriation law and any other laws required to implement the county government's budget;
- h) Implementation of the county government's budget;

Budget Documents and timelines

1. The Facilitator briefed the Committee on budget documents and times as follows;

- a) Budget Circulars guidelines issued by the County Executive Committee Member for Finance by 30th August. Section 128 of the Public Finance and Management Act, 2018. The circular contains methodology for review and projection of revenues and Estimates, the format for which the budget will take, timelines for the rest of the budget process, identifying Sectors and dividing related ministries/departments into Sectors and macro-environment/economic state of the county;
- b) County Development Plan – Section 126 of the Public Finance and Management Act, 2018. Submitted to the County Assembly by 1st of September;
- c) County Budget Review and Outlook Paper – Section 118 of the Public Finance and Management Act, 2018. Submitted to the County Assembly by 30th of September;
- d) County Fiscal Strategy Paper – Section 117 of the Public Finance Management Act, 2012. Submitted to the County Assembly by 28th February;
- e) Annual Estimates – Section 129 of the Public Finance Management Act, 2018. Submitted to the County Assembly by 30th April;

- f) Appropriation Bill – Section 131 of the Public Finance Management Act, 2012. Submitted to the Assembly by 30th June; and
- g) Finance Bill – Section 133 of the Public Finance Management Act, 2012. Submitted to the Assembly not later than 90 days after passing Appropriation Bill.

SESSION 3: FINANCIAL PROCEDURES; EXAMINATION OF BUDGET DOCUMENTS

Session Chair: - Hon. Samuel Mwangi, MCA

Topic 2: Scrutiny and examination of the Budget Documents CIDP, ADP, CFSP

Facilitator: - Mr. Denis Mutua

The facilitator submitted that: -

Legislatures Involvement in Budgeting

1. The Facilitator submitted to the Committee the rationale of the involvement of legislatures in budgeting to improve acceptability, instill openness, ensure Accountability in management of public finances, advance equity in distribution of resources, promote good governance, enhance fiscal transparency and act as a guard the public purse.

Role of the County Assembly in Budget Process and constitutional principles

1. The Facilitator briefed the Committee on the role of the County Assembly in Budget process as follows;
 - Review and Approval of budget estimates and other related documents;
 - Facilitating public participation in the budget process;
 - Holding the Executive accountable on the budget proposals;
 - Monitoring implementation of the budget as gatekeepers of the public purse;
2. He submitted the constitutional principles that guides in the budget making process which includes; openness and accountability; public finance system that promotes an equitable society; prudent and responsible use of public money; clear fiscal reporting; equitable revenue sharing between National Government and County Government; and Equity in sharing burdens and benefits of the use of the resources and public borrowing.

Guiding Fiscal Responsibility Principles

1. That stated the following as the principles that guides in fiscal responsibility; that development expenditure shall not be less than 30% of the County Government budget (Section 107 (2) (b) on allocation and Regulation 25 (g) on actual expenditure; Wages and benefits to not exceed 35% of total County revenue to be set in regulations; borrowings for development expenditure only (debt service cost, level of county debt, amending loan commitments and how to take bank overdrafts; County Public debt to be maintained at a sustainable level; the level of Debt not to exceed the level specified annually by resolution of County Assembly; Fiscal risks should be managed prudently; level of tax rates and tax bases to have reasonable degree of predictability; ceilings for the County Government on development and personnel be binding for two budget years and the CECM for finance to ensure compliance with the FRP and report on implementation to the County Assembly.

County Integrated Development Plan (CIDP) and Annual Development Plan (ADP)

1. That facilitator informed the Committee that Article 220 (2) of the Constitution 2010, Part XI of the County Governments Act, 2012 and Sections 108 and 126 of the Public Finance Management Act, 2012 provides for the CIDP and ADP. The Documents provides for economic priorities and financial priorities which guides budgeting and that no money should be spend outside the CIDP. He stated that in considering the CIDP, the Committee should consider the following; if the CIDP is comprehensive and equitable; if the plans contain review of the past Sector performance; Sectoral objectives properly translated into specific targets; effective tool for monitoring and evaluation; clear programmes with budgets assigned; measurable performance indicator and programme output and how they relate to the Sector objectives.

County Budget Review and Outlook Paper

1. The Facilitator informed that the County Budget Review and Outlook Paper is submitted to the County Assembly by 30th of September pursuant to Section 118 of the Public Finance Management Act, 2012. The document analyzes budget performance for the previous year, comparing actual performance against the

budget; Information on any changes in the forecasts compared to the CFSP, compliance with the FRP, financial objectives of the CFSP; reasons for any deviations from financial objectives in CFSP and proposals to address the deviation and time for doing so; what the National and County Government economic environment looked like and relation to performance; the impact on future expenditure and revenues. It sets preliminary Sector ceilings based on the revenue review. Section 1: Introduction (basis for preparation and significance); Section 2: Review of County Fiscal Performance (revenue, expenditure, fiscal balance); recent Economic Developments and Outlook (GDP, inflation, interest rates, G, I, S); Section 4: Resource Allocation Framework (adjustments, MTEF, projected budgets).

SESSION 4: FINANCIAL PROCEDURES; EXAMINATION OF BUDGET DOCUMENTS

Session Chair: - Hon. Robert Mbatia, MCA

Topic 3: Scrutinisation and examination of the Budget Documents CFSP, Budget Estimates, Supplementary Estimates

Facilitator: - Mr. Denis Mutua

The facilitator submitted that: -

County Fiscal Strategy Paper (CFSP)

1. The Facilitator informed that County Fiscal Strategy Paper is a policy document that communicates to the spending agencies, and other stakeholders on the financial status and objectives of the County as well as stipulating the total limits within which a County can afford to spend for the financial year and over the medium term. This is founded on the expected flows from the national government as well as the revenues mobilized locally. It promotes fiscal discipline as well as transparent resource allocation criteria which should work towards reducing poverty levels and stimulating employment by re-orienting expenditure to the high impact areas and reducing on non-priority spending.
2. The main objectives of a CFSP are to specify the broad strategic priorities and policy goals that will guide the County government in preparing its budget for the coming financial year and over the medium term. The financial outlook with respect to County government revenues, expenditures and borrowing for the coming financial

year and over the medium term. an assessment of the current financial year and the projected state of the economy for the succeeding three years; targets for overall revenues, total aggregate expenditure and domestic and external borrowing for the succeeding financial year and the medium term; the total resources to be allocated to individual programmes within a sector for the period identified, indicating the outputs expected from each such programme during that period; the criteria used to allocate or apportion the available public resources among the various programmes; forecast financial position for the financial year to which the budget relates and the next two financial years.

3. The Facilitator informed that role of the County Fiscal Strategy Paper is to provide information to the County Assemblies and public about Government priorities through polices; It also gives an update of available resources and sets firm ceilings of resources and expenditure priorities which must be approved by County Assembly.
4. That while scrutinising the County Fiscal Strategy Paper, the Committee should consider the following;
 - ✓ Does the CFSP provide for all the Sector priorities??
 - ✓ Are the ceilings sound and realistic??
 - ✓ Are the ceilings alive to the fiscal rules, non-discretionary expenditures and expenditure priorities?
 - ✓ Resources earmarked for public hearing
 - ✓ Mismatch between the contents of the CFSP and what the Departments present to the various Committees
 - ✓ Legislative understanding of the CFSP
 - ✓ Are the expenditures matched to the Program Based approach to budgeting?

Budget Estimates

1.The Facilitator informed that programme based budget is a way of compiling budget information so that decision makers chose among competing alternatives. In the programme based budget, the budget makers inform on what was to be accomplished; ways to accomplish the goal; amount to be spent to accomplish the goal; key

performance Indicators to measure the achievement and if whether the expenditure to attain the goal value for money.

2. The Facilitator briefed the Committee on its role in considering the budget estimates. He stated that the Committee is to; analyze overall budget expenditure in line with effect on the overall economy and buildup to achievement of the vision 2030 objectives and the millennium development goals; scrutinize program key outputs, performance indicators and targets in line with Programme Based Budget criteria; analyze and approve the allocation per vote, Administrative department and County department in line with the overall budget allocation; determine the deviation of overall ceilings and vote ceilings as set under the approved CPS; analyze sectoral performance of the previous budget per sector and department i.e. this involves determining the absorptions rate of resources and capacity to spend allocated funds, adherence to fiscal rules in the estimates and recurrent and development allocations for the county department and overall budget
3. He informed that in examining the budget estimates, the Committee to confirm that the estimates have same priorities as the CFSP; the estimate have the Sectors complied with the approved ceilings; comprehensive explanation for any deviations; the fiscal underpinning of the CFSP and link with the Estimates, any deviations in revenue figures should be explained; any additional financing requirements ought to be explained and that the Budget estimates and the CFSP must be linked to the Medium Term Debt Management Strategy.

Supplementary Estimates

4. The Facilitator informed the Committee on the provision of Section 135 of the Public Finance Management Act, 2012 on the pending of un appropriated money by a County Government under the following conditions;
 - a. If the amount appropriated is insufficient;
 - b. If a need has arisen for which no amount has been appropriated by the Act;
and
 - c. If money has been withdrawn from the County Government's Emergency Fund (Report, Re-appropriate, Replenish).

5. He stated that a County Government may seek additional resources due to the following reasons;
 - a. To finance additional costs (inadequate budget);
 - b. To fund emerging needs for which no amount was appropriated;
 - c. To adjust the budget when additional revenue is realized;
 - d. To reallocate budgeted funds that cannot be spent due unavoidable circumstances;
 - e. To reduce expenditure when revenue falls short of target; and
 - f. When money has been withdrawn from the Emergency Funds.

Public Participation in Budget Making Process

1. The Facilitator emphasized the importance of public participation in budget making process. He reviewed the judicial review excerpts on public participation. In the excerpt, he informed that public views ought to be considered in decision making processes and as far as possible the product of legislation ought to be a true reflection of public participation. That County Assemblies ought to do whatever is reasonable to ensure that there is understanding of intention of legislation, and if legislation involves taxes levies the duty is even more onerous.

The County should make use of churches, mosques, temples, public barazas, national radio stations and other avenues where the public are known to converge to engage the public on all County matters; that County Government should facilitate the local communities to participate in development, implementation and review of the County Integrated Development Plans; preparation, implementation and monitoring of Annual Development Plans and budgets.

2. He stated that in undertaking public participation, the County should have mechanism to at least provide for how to deal with petitions and complaints; public meetings and hearings; Consultative sessions and feedback procedures. In addition, the County should take into account interests of special needs including person who cannot read and write; persons with disabilities; women and youth; and other marginalized groups. He further stated that notice on public participation should be

done through publication in at least two dailies of National circulation; publication in county website; radio broadcasting across County and any other media including social media. In addition, the County Government should provide accessible venue; use of understandable language and avoid meeting to promote, oppose or discuss any elected leader.

SESSION 5: MONITORING AND EVALUATION OF THE BUDGET DOCUMENTS

Session Chair: - Hon. Margaret Mbote, MCA

Topic 4: Monitoring and Evaluation of the Budget Documents - the role of the Committee in the Implementation of the Budget

Facilitator: - Mr. Denis Mutua

The facilitator submitted that: -

Budget Implementation

1. In budget implementation, the Facilitator took the Members through the tenets of budget implementation as follows;
 - Accounting Officers prepare and submit to the County Treasury the Annual Cash Flow Plans (CFP);
 - The plans form basis for requisitions from County Treasury;
 - In preparing CFPs, the AOs are guided by departmental annual work-plans and procurement plan;
 - Accounting officers spend according to approvals given in annual appropriations except in cases where supplementary is passed
 - Funds released from CRF by Controller of Budget
2. He briefed the Committee on the key tools available for the Assembly to under budget implementation oversight. Some of the tools include, quarterly reports on budget implementation, public memoranda/ petitions and media and non-State Actors briefings
3. The facilitator briefed with the Committee on the key actors in budget monitoring which include; the County Assembly Budget Committee, the Sectoral Committees, the Office of the Controller of Budget, Commission on Revenue Allocation, the

County Treasury, the Non-Governmental Organizations, the Media and the Public. In addition, he stated that indicators of an effective budget performance include fiscal discipline, expenditure prioritization and projects completion.

Procedure for Consideration of the County Plans, CFSPS and Budget Estimates by Sectoral Committees

4. The Facilitator guided the Committee on the steps followed in examination of public documents as follows;
 - ✓ Step 1: Submission of CFSP, County Plans and Budget Estimates
 - ✓ Step 2: Meeting of Sectoral Committees
 - ✓ Step 3: Briefing by the Fiscal Analysts
 - ✓ Step 4: Public Participation
 - ✓ Step 5: Meeting with the County Executive
 - ✓ Step 6: Submission of Sectoral Committee Report to the Budget Committee
 - ✓ Step 7: Tabling of Report for Approval
5. In his final presentation, the Facilitator briefed the Committee on the dos and don'ts in consideration of budget documents. He informed that;
 - Sectoral Committees only make recommendations on matters that fall within their mandate;
 - As much as possible, in line with the provisions of Section 131 (3) (a), any increase in expenditure in a proposed appropriation should be balanced by a reduction in expenditure in another proposed appropriation;
 - Proposals for introductions of new projects and programmes are to be based on the approved County plans; and
 - Emphasis be given to submissions from the public during public hearings, site visits, petitions, memoranda and views presented during other public forums.
6. In addition, the Facilitator guided the Committee on the sample of questions the Members should ask while considering budget documents. i.e
 - a) Are reasons given for the choices taken in the budget;
 - b) What are the priority areas in the budget;
 - c) Does the budget have the same priorities as the County's ADP and CIDP;

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MINUTES OF THE 10TH SITTING OF NAIROBI CITY COUNTY ASSEMBLY'S SECTORAL COMMITTEE ON CHILDREN, EARLY CHILDHOOD EDUCATION AND VOCATIONAL TRAINING HELD ON THURSDAY, 21ST FEBRUARY, 2019 AT 12.00 P.M. AT BASEMENT, CITY HALL BUILDINGS.

PRESENT:

1. Hon. Samuel Mwangi, MCA - Ag. Chairperson
2. Hon. Anthony Gatune, MCA
3. Hon. David Mbithi, MCA
4. Hon. Clarence Munga, MCA
5. Hon. Mbugua Kabiro, MCA
6. Hon. Margaret Mbote, MCA
7. Hon. Solomon Magembe, MCA
8. Hon. Patrick Karani, MCA
9. Hon. Robert Mbatia, MCA
10. Hon. Jane Muasya, MCA
11. Hon. Waithera Chege, MCA

ABSENT

1. Hon. Maurice Gari, MCA
2. Hon. Pius Mbono, MCA
3. Hon. Ann Catherine Akinyi, MCA
4. Hon. Rose Ogonda, MCA
5. Hon. Joseph Ouma, MCA
6. Hon. Naphtali Ogola, MCA
7. Hon. John Kamangu, MCA
8. Hon. Millicent Mugadi, MCA

SECRETARIAT – COUNTY ASSEMBLY

1. Ms. Cammelyne Anguche – Clerk Assistant

MIN 20/FEBRUARY/2019 – PRAYERS

The meeting was called to order at 12.15 p.m and begun with a word of prayer from Hon. Samuel Mwangi. The Chairperson then took Members through the agenda which was adopted as proposed by Hon. Margaret Mbote and seconded by Hon. Anthony Gatune as follows:-

AGENDA

1. Prayers
2. Adoption of the Agenda
3. Adoption of the report of the Strategic Plan Retreat held from 23rd to 26th March, 2018;

4. Adoption of the report of the consideration and scrutiny of the Budget Documents - from CIDP, ADP, CFSP, Budget Estimates, Supplementary Estimates and the implementation of the Documents held from 10th to 13th December, 2018;
5. Any other business
6. Adjournment

MIN. 20/FEBRUARY/2019 - ADOPTION OF THE REPORT OF THE STRATEGIC PLAN RETREAT HELD FROM 23RD TO 26TH MARCH, 2018;

The report of the Strategic Plan Retreat held from 23rd to 26th March, 2018 was adopted as proposed by Hon. Samuel Mwangi and seconded by Hon. Antony Gatune.

MIN. 21/FEBRUARY/2019 - ADOPTION OF THE REPORT OF THE CONSIDERATION AND SCRUTINY OF THE BUDGET DOCUMENTS - FROM CIDP, ADP, CFSP, BUDGET ESTIMATES, SUPPLEMENTARY ESTIMATES AND THE IMPLEMENTATION OF THE DOCUMENTS HELD FROM 10TH TO 13TH DECEMBER, 2018;

The report of the of the consideration and scrutiny of the Budget Documents - from CIDP, ADP, CFSP, Budget Estimates, Supplementary Estimates and the implementation of the Documents held from 10th to 13th December, 2018 Robert was adopted as proposed by Hon. Robert Mbatia and seconded by Hon. Clarence Munga.

MIN. 20/FEBRUARY/2019 - ANY OTHER BUSINESS AND ADJOURNMENT

There being no any other business to consider, the meeting was adjourned at 1.58pm.

CONFIRMED AS TRUE RECORDS OF PROCEEDINGS

FOR
CHAIRPERSON.....~~Samuel~~.....

DATE..... 21/2/2019