

table of the Assembly
15/08/2018

by Hon. Clifford Odo

K/O
PCA chair
15/2/2018

NAIROBI CITY COUNTY



NAIROBI CITY COUNTY ASSEMBLY
SECOND ASSEMBLY – SECOND SESSION

THE REPORT OF THE SELECT COMMITTEE ON PUBLIC ACCOUNTS

ON

THE CONSIDERATION OF THE REPORT OF THE AUDITOR-GENERAL ON THE
FINANCIAL STATEMENTS OF NAIROBI CITY COUNTY ASSEMBLY SERVICE BOARD CAR
LOAN SCHEME FUND FOR THE YEAR ENDED 30TH JUNE 2017

Clerks Chambers
Nairobi City County Assembly
City Hall Buildings
NAIROBI

AUGUST 2018

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1.0. PREFACE

Hon. Speaker,

On behalf of the Public Accounts Committee (PAC) and pursuant to the provision of Standing Order 191(6), it is my pleasant privilege and honour to present to this Assembly this report of the Public Accounts Committee on the consideration of the ***“Report of the Auditor General on the Financial Statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund for the year ended 30th June, 2017”***.

1.1. **Mandate of the Public Accounts Committee**

The Public Accounts Committee derives its mandate from Standing Order 197 (2) of the Nairobi City County Assembly, which provides that:-

“The Public Accounts Committee shall be responsible for the examination of the accounts showing the appropriations 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”.

The primary mandate of the Committee is therefore to oversight the expenditure of public funds by Nairobi City County entities, to ensure value for money and adherence to government financial regulations and procedures. The Committee further aims at ensuring that Nairobi City County public funds are prudently and efficiently utilized. The Committee executes its mandate on the basis of annual and special audit reports prepared by the Kenya National Audit Office (KENAO).

Article 229 (8) of the Constitution provides that within three months after receiving the report of the Auditor General, Parliament or the **County Assembly** shall debate and consider the report and take appropriate action. It is on this basis that this report has been produced by the Committee for consideration and adoption by the County Assembly.

1.2. Guiding principles

In the execution of its mandate, the Committee is guided by core constitutional and statutory principles on public finance management, as well as established customs, traditions, practices and usages. These principles include the following:-

(a) Constitutional Principles on Public Finance

Article 201 enacts fundamental principles aimed at guiding all aspects of public finance in the Republic. It states that the principles are, *inter alia*, *openness and accountability, including public participation in financial matters; public money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear*. The Committee places high regard on these principles, among others, and has been guided by them in the entire process that has led to this report.

(b) Direct Personal Liability

Article 226(5) of the Constitution is unequivocal 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”*. Consequently Section 203(1) of the PFM Act, 2012 enacts that: - *“A public Officer is personally liable for any loss sustained by a county government that is attributable to-*

(a) the fraudulent or corrupt conduct, or negligence, of the officer; or

(b) the officer’s having done any act prohibited by sections 196, 197 and 198”

The Committee considers this Constitutional and legal provisions as the basis for holding Accounting Officers and other Public Officers directly and personally liable for any loss of public funds that may occur under their watch.

1.3. Obligations of the Accounting Officer

Article 226(2) of the Constitution provides, *inter alia*, that: *“the Accounting Officer of a national public entity is accountable to the National Assembly for its financial management, and the Accounting Officer of a county public entity is accountable to the County Assembly for its financial management”*. Subsequently, Section 149(1) of the

Public Finance Management (PFM) Act, 2012 provides that: “An accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is—

(a) lawful and authorized; and

(b) Effective, efficient, economical and transparent.”

These provisions obligate the Clerk of the County Assembly who is the Accounting Officer and the administrator of fund to appear before the PAC to respond to audit queries raised by the Auditor General.

1.4. Committee Membership

The Committee comprises of the following members:-

1. **Hon. Wilfred Odalo, MCA - Chairperson**
2. **Hon. Fredrick Njogu, MCA - Vice Chairperson**
3. Hon. Anthony Karanja, MCA
4. Hon. Peter Wanyoike, MCA
5. Hon. Charles Thuo, MCA
6. Hon. Chege Mwaura, MCA
7. Hon. Elizabeth Nyambura, MCA
8. Hon. Peter Warutere, MCA
9. Hon. Joseph Wambugu, MCA
10. Hon. Silvia Museiye, MCA
11. Hon. Rose Adhiambo Ogonda, MCA
12. Hon. Moses Ogeto Nyangaresi, MCA
13. Hon. Lawrence Otieno, MCA
14. Hon. Clarence Munga, MCA
15. Hon. Esther Nyangweso, MCA
16. Hon. Redson Otieno, MCA
17. Hon. David Mberia, MCA
18. Hon. Millicent Jagero MCA

19. Hon. June Juliet Ndegwa, MCA

Allow me **Hon. Speaker** to thank the entire membership of this Committee for its hard work and commitment which made the taking of evidence and production of this Report a success.

1.5. Background

The audit involved auditing of the financial statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund by the Auditor General which comprise statement of financial position as at 30th June, 2017, and statement of income and expenditure, statement of changes in equity and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

1.6. Establishment of the Fund

The Car Loan Scheme Fund was established pursuant to the Salaries and Remuneration Circular (SRC) No.SRC/TS/WB/3/14 of 14th February 2014. The SRC has since then provided further guidelines on the scheme through Gazette Notice No. 6518 of 7th July, 2017. For proper management of the Fund and as advised by the Salaries and Remuneration Commission in the Circular under reference, the Nairobi City County Assembly adopted *Public Finance Management (Nairobi City County Car Loan Scheme Fund) Regulations 2014*, to guide in operationalization of the Fund. In 2017, the County Assembly enacted regulations merging the Car Loan and the Mortgage Scheme Funds. The Clerk of the County Assembly being the Accounting Officer of the Assembly, is the administrator of the fund. Section 167 of the Public Finance Management Act 2012 mandates the administrator of Public Funds with the preparation of Annual Financial Statements.

1.7. Auditor-General's Responsibility

The Auditor General's responsibility was to obtain reasonable assurance about whether the financial statements as a whole were free from material misstatement, whether

due to fraud or error, and to express an opinion on the financial statements in accordance with Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement. The matters mentioned in the audit report were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

1.8. Evidence taken

The Committee held eight (8) sittings one of which it interrogated the Clerk of the County Assembly and administrator of the fund on audit queries raised by the Auditor General. Similarly, the Committee received written responses to the audit queries. Minutes of the Committee sittings are attached to this report.

While taking evidence, the Committee was guided by the existing procedures and modalities of operations of the Nairobi City County Assembly derived from the Constitution of the Republic of Kenya, Acts of National Parliament, Acts of Nairobi City County Assembly and Nairobi City County Assembly Standing Orders, conventions, usages, practices and rulings and directives of the Chair.

1.9. Highlights from the Report of the Auditor General

Hon. Speaker,

The Auditor General did not raise grave concerns and misgivings regarding the management and the financial position of the fund compared to previous years. In fact, a part from the basis for a qualified opinion, the Auditor General stated that the Financial Statements presented a fairly, in all material respects, the financial position of the fund and that there is nothing to cause to believe that public money was not applied lawfully and in an effective way. As such, the Assembly Loans Committee and the fund

administrator should be commended for upholding proper financial procedures while managing the fund and particularly for heeding previous recommendations of the Assembly. However, the Auditor General raised concern over transfer of Ksh.45,046,259 to various accounts during the year under review without the approval of the County Executive Committee(CEC) member for Finance contrary to section 116(3) and (4) of the Public Finance Management Act 2012. In his reply, the Clerk of the County Assembly, Mr. Jacob Ngwele, informed the Committee that the County Assembly borrowed the amounts from the fund to meet urgent needs of the Assembly such as payment of delayed salaries and imprest for Members and staff due to delays in exchequer releases from the County Treasury. The delay in exchequer releases and the borrowing was communicated to the then County Executive Committee Member for Finance and Economic Planning vide a letter **Ref. NBI/CA/VOL.VI/14/FM/2017** dated **27th July, 2017** (*appendix 1*). However, the said communication was made after the borrowing had been undertaken due to the urgency of the financial obligations that were to be met. In addition, the Clerk clarified that the amount borrowed was Ksh.40,000,000 and not Kshs 45,046, 259 as reported by the Auditor General and that the funds were paid back to the fund account once the exchequer releases were received as shown in the bank statements attached to this report (*appendix 2*). **The Committee observed that whereas the correct procedure was not strictly adhered to in the transfer/borrowing of the said funds, since the authority of the CEC Member, Finance was not sought prior to the borrowing, as required under Section 116(3) and (4) of the Public Finance Management Act 2012, there was no ill-motive on the part of the Accounting Officer and that he acted in good faith and in the best interest of the County Assembly bearing in mind the financial challenges the First Assembly faced at that time. In fact, the Committee found out that there was no loss of public funds in the process since all funds borrowed were paid back to the fund account. The Committee has recommended that the Accounting Officer should always strictly adhere to the laid down financial management procedures as provided for in the**

Public Finance Management Act, 2012 and other applicable legislations/regulations when managing the fund in order to forestall audit queries.

1.10. Appreciation

Hon. Speaker,

The Committee would like to thank the **Clerk** of the County Assembly for appearing before it and subsequently submitting written responses which provided valuable insights into the issues raised by the Auditor General.

Hon. Speaker,

The Committee also wishes to sincerely thank the Offices of the Speaker and the Clerk for the services extended to the committee while considering this matter. The Committee further wishes to appreciate the Officers from the Kenya National Audit Office and the Committee secretariat for their exemplary advisory services that enabled Members effectively execute their mandate.

Hon. Speaker,

On behalf of the Committee, I now wish to table this report and urge the Assembly to adopt it and the recommendations therein.

SIGNED



HON. WILFRED ODALO (CHAIRPERSON)

DATE

21/8/18

We Members of the Public Accounts Committee (PAC) do hereby affix our signatures to this report to affirm the correctness of the contents and support for the report:-

NAME

SIGN

1. Hon. Wilfred Odalo, MCA (Chairperson)

.....


2. Hon. Fredrick Njogu, MCA (Vice Chairperson)

.....

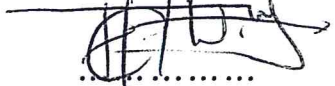
3. Hon. Anthony Karanja, MCA

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4. Hon. Peter Wanyoike, MCA

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5. Hon. Charles Thuo, MCA

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6. Hon. Chege Mwaura, MCA

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7. Hon. Elizabeth Nyambura, MCA

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8. Hon. Peter Warutere, MCA

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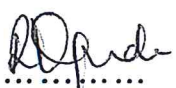

9. Hon. Joseph Wambugu, MCA

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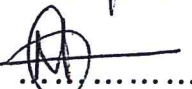
10. Hon. Silvia Museiya, MCA

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11. Hon. Rose Adhiambo Ogonda, MCA

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12. Hon. Moses Ogeto Nyangaresi, MCA

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13. Hon. Lawrence Otieno, MCA

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14. Hon. Clarence Munga, MCA

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15. Hon. Esther Nyangweso, MCA

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16. Hon. Redson Otieno, MCA

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17. Hon. David Mberia, MCA

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18. Hon. Millicent Jagero MCA

.....


19. Hon. June Juliet Ndegwa, MCA

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2.6. CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL

2.1. Short-term Debtors

The statement of financial position reflects Short term debtors balance of Kshs.2, 333,000 as at 30th June 2017. This amount includes bank interest accrued and receivable of Ksh.778, 203 for the months of April, May and June 2016. No satisfactory explanation has been provided for failure to credit the interest income in the County Assembly's bank account as at 30th June 2017. Further the bank interest accrued and receivable of Ksh.778, 203 was due in 2015/2016 financial year and has therefore been misclassified as short-term debt in 2016/2017 financial year. In the circumstances the accuracy and full recoverability of short-term debtors balance of Ksh.2, 333,000 as at 30th June 2017 cannot be confirmed.

The Accounting Officer/fund administrator submitted that:-

- i) It is a generally accepted accounting practice that an asset and particularly amount receivables are classified as current when it has either fallen due or is expected to be fall due within twelve months after the reporting date. The amount classified as short term was on the basis that they shall be realized within twelve months whereas the loans classified as long term would be realized after twelve months.
- ii) Included in the short term debtors is an amount of Ksh.778, 203 which was interest amount receivable from Cooperative Bank. As at reporting date, this amount had not been remitted but the bank has indicated that they will remit the same. Having fallen due, the receivable amount is perfectly a short-term receivable.

The Committee heard from the Auditor General that this matter had been resolved based on the documentary evidence submitted to the Committee and the explanations by the Accounting Officer to the satisfaction of the Auditor General.

The Committee observed that had the Accounting Officer (fund administrator) provided the information to the Auditor General during the audit period and kept proper accounting records, this matter would not have been an audit query.

The Committee recommends that:-

- i) The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documentation and explanations required at the time of audit in order to forestall audit queries.
- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

2.2. Car Loan Fund Balance

The statement of Financial Position reflects Car Loan Fund account balance of Ksh.294, 000,000 as at 30th June, 2017. However a review of the Funds movement since inception indicate that as at 30th June 2017, the fund account had been credited by a total of Ksh.296,000,000. The resulting difference of Ksh.2, 000,000 has not been explained satisfactorily. Consequently, the completeness and accuracy of Car Loan Fund account balance of Ksh.294, 000,000 as at 30th June, 2017 could not be confirmed.

The Accounting Officer/fund administrator submitted that:-

- i) The Car loan Fund balance as per the statement of financial position was Ksh.294, 000,000 as at 30 June, 2017. This fund balance represents the total value of the Fund as at that date. The fund started operations in June 2014. At the time the Assembly had 128 members. Each member was entitled to Ksh.2, 000,000, hence the total amount expected from the County Treasury was Ksh.256, 000,000. This

amount represented the total value of the Fund and has since been reported as such.

- ii) The Fund received Ksh.254,000,000 in June 2014 leaving a balance of Ksh.2,000,000 which was always recognized as receivable from the County Treasury in the past financial year statements. This amount has since that time been budgeted for but has never been paid until August 2016 when the fund received KSh.40, 000,000. This amount included the brought forward receivable amount of Ksh.2, 000,000 plus an additional KSh.38, 000,000 meant for borrowing by staff members following the vesting of the Car Loan benefit to Staff Members. Effectively the Fund grew by Ksh.38, 000,000 and not by Ksh.40, 000,000. Hence the growth from KSh.256, 000,000 to Ksh.294, 000,000 being a growth of Ksh.38, 000,000.

The Committee heard from the Auditor General that this matter had been resolved based on the documentary evidence submitted to the Committee and the explanations by the Accounting Officer to the satisfaction of the Auditor General.

The Committee observed that had the Accounting Officer (fund administrator) provided the information to the Auditor General during the audit period and kept proper accounting records, this matter could not have been an audit query.

The Committee recommends that:-

- i) The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documents and explanations required at the time of audit in order to forestall audit queries.
- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

2.3. Cash and Cash Equivalents

As disclosed in note 4 to the financial statements, the fund had cash and cash equivalents of ksh.300, 297,000 as at 30th June 2017. However bank confirmation certificate was not provided for audit verification. Further the bank reconciliation statement as at 30th June 2016 reflects a payment in bank statement not in cashbook of Kshs. 2, 000,000 that has been outstanding since November 2016. Consequently, the accuracy of cash and cash equivalent off Ksh.300, 297,000 as at 30th June 2017 cannot be confirmed.

The Accounting Officer/fund administrator submitted that:-

- i) As observed by the auditor, the fund had cash and cash equivalents of Ksh.300, 296,507 as at 30th June 2017 which was the cashbook balance. This balance comprised of Cash account balance of Ksh.297, 128,479.45 and other cash equivalents of Ksh.31, 168,027. This is explained in the bank reconciliation statement provided for audit.
- ii) A bank certificate to confirm the actual fund account balance of ksh.297, 128,479.45 was availed for audit verification.

The Committee heard from the Auditor General that this matter had been resolved based on the documentary evidence submitted to the Committee and the explanations by the Accounting Officer to the satisfaction of the Auditor General.

The Committee observed that had the Accounting Officer (fund administrator) provided the information to the Auditor General during the audit period and kept proper accounting records, this matter could not have been an audit query.

The Committee recommends that:-

- i) **The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documents and explanations required at the time of audit in order to forestall audit queries.**

- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

2.4. Irregular Transfers of Funds from the Car loan Account

A review of the fund's cashbook revealed that a total of Ksh.45,046,259 was irregularly transferred in 2016/2017 from the fund account to various accounts for unexplained purposes without approval of the County Executive Committee(CEC) member for finance contrary to section 116(3) and (4) of the Public Finance Management Act 2012 as detailed below:

Date	Transfer Account	Amount (Kshs)
8/8/2016	Transfer to DTD A/C	2,056,259.00
10/11/2016	Transfer to 01141232417500	2,000,000.00
23/12/2016	Transfer to DTD A/C	15,000,000.00
14/03/2017	Transfer A/c 03 to 00	3,000,000.00
20/03/2017	Transfer to 03 A/C	15,000,000.00
26/05/2017	Transfer to imprest a/c	5,000,000.00
	Total	42,056,259.00

Consequently, the County Assembly was in breach of law.

The Accounting Officer/fund administrator submitted that:-

- i) As correctly observed by the auditor, the County Assembly borrowed the amounts to meet urgent needs of the Assembly such as payment of delayed salaries and imprest for Members and staff. This was due to delays in exchequer releases by the County Treasury. The delay in exchequer releases and the borrowing was communicated to the then County Executive Committee Member for Finance and Economic Planning vide a letter Ref. NBI/CA/VOL.VI/14/FM/2017 dated 27th July, 2017 (appendix 1). However, the said communication was made

after the borrowing had been undertaken due to the urgency of the financial obligations that were to be met.

- ii) The amount borrowed was Kshs.40, 000,000 and not Kshs 45,046, 259 as reported by the Auditor General since out of the total amount of Ksh.42,056,259 an amount of Kshs.2,056,259 appearing to have been transferred on 8th August 2016 was actually a reversal of an amount earlier paid into the account from the defunct fund administrator, Family Bank Limited. However, it was later realized that it was a different kind of payment. Correspondences to this effect have been provided. A breakdown of the funds borrowed is as shown below:-

Date of payment	Amount(Kshs)
24.02.2017	15,000,000
19.04.2017	18,000,000
31.05.2017	2,000,000 (being part of Ksh.8,211,928)
03.06.2017	5,000,000
Total	40,000,000

- iii) All the funds borrowed were paid back to the fund account once the exchequer releases were received as shown in the bank statements provided (appendix 2).

The Committee observed that:-

- i) Whereas the correct procedure was not strictly adhered to in the borrowing and transfer of the funds, since the authority of the CEC Member for Finance was not sought prior to the borrowing and transfer as required under Section 116(3) and (4) of the Public Finance Management Act 2012, there was no ill-motive on the part of the Accounting Officer (fund manager) since he acted in good faith and in the best interest of the County Assembly considering the financial challenges the First Assembly faced in terms of delays in exchequer releases by the County

Treasury at that time. The Accounting Officer even went further to notify the said CEC Member after the borrowing.

- ii) There was no loss of public funds in the entire borrowing process since all funds transferred from the fund were paid back to the fund account as demonstrated in the bank statements submitted by the Accounting Officer.

The Committee recommends the Accounting Officer/fund administrator should always strictly adhere to the laid down financial management procedures as provided for in the Public Finance Management Act, 2012 and other applicable legislations/regulations when managing the fund in order to forestall audit queries.

3.0. CONCLUSION

The Committee having considered both the **“Report of the Auditor-General on the Financial Statements of Nairobi City County Assembly Service Board Car Loan Scheme Fund For the year ended 30th June 2017”** and written/oral responses to the audit queries from the fund administrator, made various observations on each audit query and subsequently provided recommendations. It’s however commendable that the report of the Auditor General did not raise substantive financial and operational weaknesses in management of the fund. In fact, had the Accounting Officer acted in time when dealing with the Auditor General during the audit period, some of the audit queries might not have occurred. In addition, the Accounting Officer need to ensure that the Assembly adheres to the laid down procedures especially as stipulated in the Public Finance Management Act, 2012 when managing the fund.

4.C. SUMMARY OF RECOMMENDATIONS

1. Short-term Debtors

- i) The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documentation and explanations required at the time of audit in order to forestall audit queries.
- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

2. Car Loan Fund Balance

- i) The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documents and explanations required at the time of audit in order to forestall audit queries.
- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

3. Cash and Cash Equivalents




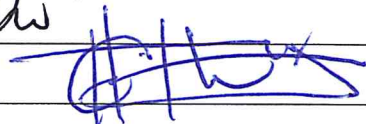


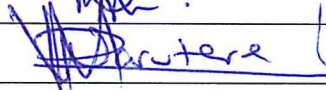

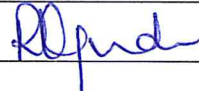

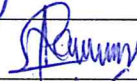



- i) The Accounting Officer should institute measures to ensure that those involved in the management of the fund always act in time when dealing with the Auditor General by providing necessary documents and explanations required at the time of audit in order to forestall audit queries.
- ii) The Accounting Officer should institute measures to ensure that those involved in the management of the fund adheres to International Public Sector Accounting Standards (IPSAS) consistent with the Public Finance Management Act, 2012.

4. Irregular Transfers of Funds from the Car loan Account

- The Accounting Officer/fund administrator should always strictly adhere to the laid down financial management procedures as provided for in the Public Finance Management Act, 2012 and other applicable legislations/regulations when managing the fund in order to forestall audit queries.

ADOPTION OF THE COMMITTEE REPORT ON THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NAIROBI CITY COUNTY ASSEMBLY SERVICE BOARD CAR LOAN SCHEME FUND FOR THE YEAR ENDED 30TH JUNE, 2017

The following members appended their signatures to signify their agreement with the report:-

No	NAME	SIGN
1.	Hon. Wilfred Odalo	
2.	Hon. Fredrick Njogu	
3.	Hon. Anthony Karanja	
4.	Hon. Peter Wanyoike	
5.	Hon. Charles Thuo	
6.	Hon. Chege Mwaura	
7.	Hon. Juliet Ndegwa	
8.	Hon. Elizabeth Nyambura	
9.	Hon. Peter Warutere	
10.	Hon. Joseph Wambugu	
11.	Hon. Sylvia Moseiya	
12.	Hon. Rose Adhiambo Ogonda	
13.	Hon. Moses Ogeto Nyangaresi	
14.	Hon. Lawrence Otieno	
15.	Hon. Clarence Munga	
16.	Hon. Esther Nyangweso	
17.	Hon. Redson Otieno	
18.	Hon. David Mberia	
19.	Hon. Millicent Jagero	