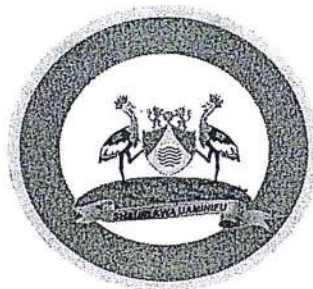


by Hon. Peter Imwani

COUNTY GOVERNMENT OF NAIROBI CITY

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PCK
7/12/17



NAIROBI CITY COUNTY ASSEMBLY

SECOND ASSEMBLY – FIRST SESSION

FIRST REPORT OF THE SELECT COMMITTEE ON FINANCE, BUDGET AND
APPROPRIATIONS

ON

THE INDUCTION WORKSHOP FOR THE COMMITTEE HELD BETWEEN 3RD AND
5TH NOVEMBER 2017 AT THE SAI ROCK HOTEL, MOMBASA COUNTY

NOVEMBER 2017

Background Information

The Constitution of Kenya, 2010, which gave birth to the devolved system of government, also brought to the fore new mechanisms of public finance management. Article 201 of the Constitution outlines that among others the principles of public finance shall revolve around; prudent and responsible use of public money as well as responsible financial management and clear fiscal reporting. The Public Finance Management (PFM) Act, 2012 which gives life to the financial aspects of the Constitution gives the County Assembly enormous responsibilities in the budget process. With the new scope that have transformed legislatures/county assemblies into budget making institutions, the importance of having well equipped Members of the County Assembly cannot be gainsaid. This work, however, cannot be well carried out if either arm of government is doubtful over its respective roles in the budget process. The General elections held on the 8th August of 2017 brought on board Members from various backgrounds with differing levels of grounding on budgeting and public finance management.

In this regard, the Nairobi City County Assembly has made effort to be on the forefront in ensuring that its Members clearly understand what is expected of them during the intricate budget procedure and also to ensure that the provisions of Article 201 of the Constitution become part of the order in financial management. Standing Order 187 which sets up the Nairobi City County Finance, Budget and Appropriations Committee empowers it to interrogate all matters related to budget making, budget implementation and budget oversight.

Pursuant to the provisions of Standing order 187 the Finance, Budget and Appropriations Committee was constituted at the beginning of the Second Assembly thereby adding to the team Members who had not been actively involved in budget oversight and approval.

The Liaison Committee resolved that the Select Committee on Finance, Budget and Appropriations conduct its Induction Workshop at the Sai Rock Hotel, Mombasa

County from Thursday 2nd to Sunday 5th November 2017. The main purpose for induction was to acquaint members of the Second Assembly with their roles as Members of the Committee.

The objectives of the workshop were to:-

- i. Train the new Members on the general mandate of the Committee;
- ii. Enlighten Members on the budget making process and the role of the County Assembly in that regard;
- iii. Train Members on how to scrutinize various budget documents and make determination on budget matters; and
- iv. Any other matter related to budget oversight

Official Opening and Introductory Remarks

The Chairman opened the workshop on Friday the 3rd November 2017 at 9.30am. He took the Committee through the workshop programme while pointing out that the efficacy of the working of the Committee would be dependent on how best Members are able to appreciate their roles and understand how best to execute them. He advised Members that it was imperative for them to be attentive during the entire workshop so as to grasp the technical tools which would be key in advancing the budgeting functions of the County Assembly.

The Chair thereafter introduced the Facilitator for the Workshop, Mr. Martin Masinde, whom he described as an accomplished officer in the financial sector. He pleaded with Members to take advantage of the opportunity to gain knowledge from the senior parliamentary staff.

Topic I: Presentation on the Role of the Legislature in Budgeting (Martin Masinde – Senior Deputy Director, Parliamentary Budget Office- Kenyan Parliament)

Mr. Masinde enlightened Members on the place of County Assembly in budgeting with special emphasis on unpacking the constitutional underpinning of the broad

powers given to County Assemblies on matters related to budget preparation, approval and monitoring.

The facilitator took the Committee through the legislative and oversight role of the County Assembly and specifically discussed the following;

- i. The structural focus entailing the shift from a mixed to a presidential system and shift from a centralized system to a devolved system;
- ii. The historical post-independence fiscal starvation of regional governments as well as local governments that were chronically under-funded and experienced frequent interferences from central government;
- iii. The principles and values of governance in a fiscal system as outlined in Article 10 of the Constitution of Kenya key among them Political principles, such as “patriotism, national unity, sharing and devolution of power, the rule of law, democracy and participation of the people”; Human rights principles, such as “human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized”; Institutional and governance principles such as “good governance, integrity, transparency and accountability” and, Developmental, expressed in one idea: “sustainable development”;
- iv. The Principles of Public Finance as enumerated in the Constitution i.e. Openness, Accountability and Public participation, Promotion of an equitable society, Prudent and responsible use of public money, Responsible financial management and Clear fiscal reporting;
- v. The governance structure for fiscal division that comprised a set of institutions for operationalizing devolution, mechanisms for enforcing accountability and mechanisms for protecting devolution;
- vi. The operationalization of devolution entailed three key elements being a schedule of shared and exclusive powers set out (Fourth Schedule), Implementing machinery consisting of Executive- National and County executive; Legislature: National (Senate and NA) and County Assembly and

Judiciary and integrity branch (commissions, auditor, controller etc) and finally funding mechanisms consisting of 15% of audited revenues; 0.5% of audited revenues and licensing fees from areas of mandates;

- vii. The four methods of enforcing accountability provided for in the Constitution being County institutions and mechanisms for instance oversight by County Assembly over Executive; National mechanisms through legislation; public hearings and finances; sanctions by stopping payments; intervention by national government and suspension; Through independent mechanisms like the Office of Auditor, Controller of Budget and Commissions of inquiry and finally through the political/democratic process which could involve recall and removal at election time;
- viii. The general protective mechanisms of devolution vested primarily in the Senate; specific protection of fiscal decentralization are done by the Commission on Revenue Allocation and by the revenue earmarks and limitation of amendment powers to include referendum if changes relate to devolution;

Topic II: The Roles and Mandates of the Finance, Budget and Appropriation Committee and the link with other Sectoral Committees (Martin Masinde – Senior Deputy Director, Parliamentary Budget Office- Kenyan Parliament)

The facilitator observed that for an institution that had roles in the budget outcome, it was paramount that the Members understood the key budget processes in order to make sound economic and financial decisions. He further explained that within the realm of public finance, there were three objectives for scrutiny being affordability, prioritization and value for money.

He presented the following budget documents, key dates, relevant legal underpinnings as well as the key purposes of the budget documents while putting emphasis on the legal timelines as provided for in various legislations.

BUDGET DOCUMENTS	DATE	RELEVANT LEGISLATION	FUNCTIONS/PURPOSE
Annual budget circular Sets out guidelines to be followed by county government entities in preparation of annual county budget	30 th August	PFMA, 2012 Section 128	Annual budget call circular • Initiates annual budget process • Gives guidelines and timelines
Medium-term County Integrated Development Plan(CIDP) and the ADP	1 st Sept	Constitution of Kenya, Article 220(2) County Government Act, Part XI, Section 108 PFMA, 2012 Section 126	Legally required to give: • Economic priorities • Financial priorities Guides budgeting No public money spent outside CIDP
County Budget Review Outlook Paper (CBROP)	30 th Sept	PFMA, 2012 Section 118	Assessment of previous year's performance • Project economic outlook into medium-term

Division of Revenue Bill(DORB) and County Allocation of Revenue Bill (CARB)	Two months before end of financial year	Constitution of Kenya, Article 218	i) Sharing revenue raised nationally among national and county levels ii) Sharing among counties in accordance with resolution in force as per provisions of Article 217
County Fiscal Strategy Paper (CFSP)	28th February	PFMA, 2012 Section 117	Overview of economic and financial environment - Sets priorities - Guides annual budget preparation
Debt management strategy	28th February	PFMA, 2012 Section 123	Review debt position Sets guide for further borrowing
i) Budget estimates i) Revenue estimates	30th April	PFMA, 2012 Section 129	Details of estimates - Revenue, all sources - Expenditure – Recurrent – Development
Annual cash-flow projections	Not later than 15th June	PFMA, 2012 Section 127	To guide cash releases by COB for budget execution

I) Appropriations Bill/ Act II) Vote on Account	By 30th June	PFMA, 2012 Section 131 Constitution of Kenya, Article 222 PFMA, Section 134	Budget approval giving legal authority to spend Preliminary budget approval if Appropriations Bill not enacted
Finance Bill/Act	Within 90 days	PFM Act Section 133	– Proposes revenue raising measures – On approval, gives power to tax
Supplementary estimates	During the financial year	Constitution of Kenya, Article 223 PFM Act section 135	Necessary when there is: Inadequate provision to meet voted expenditure; Reallocation; Additional requirements and Emergencies

The facilitator concluded by telling the Members that in the budget making process, the Committee ought to be guided by reasoning and objectivity without relenting to undue pressure and interference by any institution or office and that it would be prudent to always unanimously agree or disagree rather than voting on financial matters since that could shake the unity of the Committee.

Topic III: How to Conduct the Committee Business (Martin Masinde – Senior Deputy Director, Parliamentary Budget Office- Kenyan Parliament)

The facilitator informed the Members that Committees were smaller units set up within the County Assembly system to provide the opportunity for more detailed investigation and discussions of matters before the House. He singled out that effective committees were as a result of developed degree of expertise in a given policy area often through continued involvement and stable memberships.

The facilitator took the Members through the role and relevance of the Chairperson of the Committee as well as other Members of the Committee and what each of them were expected to do to make Committee meetings as productive and successful. He emphasized that nexus between the Chair and the Secretariat is paramount towards ensuring success in transacting Committee business. He took the Committee through the Committee Manual on the areas that both the Secretariat and the Chairperson could focus on to make the Committee successful before, during and after meetings.

He informed the Members that for effective service delivery by any committee, a robust secretariat was mandatory and provided the backbone of the Committee. Mr. Masinde went ahead to note the following as key Members of the secretariat;

i. Committee Clerk:

These officers were responsible for providing advice on procedure to the Committee Chairperson and Members and overseeing the work of the support team.

ii. Committee Specialist (Fiscal Analyst)

He noted that this were permanent Members of the team who are experts in the field of the Committee's work such as an economist or public finance expert. The Officers were responsible for leading research and preparing briefing for Committee Members

in advance of meetings as well as leading the writing of Committee reports and recommendations.

iii. Specialist Adviser

External experts tasked with providing advice and briefing to committee's staff and members when requested.

iv. Administrative support

He informed the Members that these were support staff responsible for arranging meetings, managing correspondence and ensuring the smooth running of committee business, allowing the expert staff to focus on research and briefing.

In conclusion, Mr. Masinde highlighted the general tips on how to run meeting and advised that it is imperative to have a clear agenda which should be announced at the commencement of a meeting. Secondly the need for preparation of a physical environment that creates ambient and conducive meeting. He went on by encouraging participation and allowing for divergent views on any matter under consideration as well as dealing with one agenda at a time and lastly avoiding digression to issues not related to the agenda.

The Facilitator reminded the Chair and the Committee in general that the following were unhealthy ways of conducting Committee business:-

- Failing to start and end meetings in time;
- Allowing interruptions throughout meetings;
- Allowing a few to dominate;
- Mistaking silence for consent; and
- Getting derailed by unimportant issues

In conclusion he thanked all the participants for according him time to make his presentation.

Topic IV: The Role of the County Assembly Budget Office (Erick Otieno, Fiscal Analyst- Nairobi City County Assembly)

Mr. Erick Otieno, the Head of the County Assembly Budget Office, began by highlighting the role of a Clerk Assistant to the Finance, Budget and Appropriation Committee which he enumerated as follows;

- i. Committee Management
- ii. Providing procedural and legislative Advice
- iii. Conducting Research and preparing policy briefs for Committees
- iv. Facilitating Consideration of Bills, Statutory Instruments and Reports of Independent Commissions
- v. Facilitating consideration of the Budget Documents (Estimates, CFSP, ADP and Quarterly Reports)

He informed the Committee that the County Budget Office was created to provide professional and technical support to Members of the Nairobi City County Assembly and the Committees on matters related to Public Finance Management and financial oversight. He said the unit also provided secretariat services to the Assembly's Select Committee on Finance, Budget and Appropriations.

Mr. Otieno stated that the key principles of the Office were independence, impartiality, transparency and authority and said that the following were the key benefits that would be derived from the office;

- i. Identifying whether government spending was in line with the relevant legislation;
- ii. Provision of accountability information to taxpayers;
- iii. Determining how public money was appropriated and whether certain groups or entities received disproportionate payouts;

- iv. Helping governments shape fiscal policy (governments stance on using spending, revenue collection and financial incentives to influence the economy);
- v. Assisting the Assembly to gain understanding of the county's fiscal situation and identify emerging trends
- vi. Increasing number of alternative strategies and improve quality of decision making.

He went further to define the roles of the Budget Office, key them among;

- i. Analyzing budget proposals for the County Government;
- ii. Collecting and collating budget information from various sources;
- iii. Considering budget proposals for the County Government including the County Assembly on economic trends and make well thought out recommendations to the B&AC with respect to those proposals and trends;
- iv. Preparation of reports on budgetary projections and economic forecasts and make proposals to the Budget and Appropriations Committee;
- v. Analyzing any bill submitted to the County Assembly which has economic and financial implication and giving relevant advice;
- vi. Preparation of analyses of specific issues, including risks posed by County Government policies and activities to guide the Assembly;
- vii. Proposing, where necessary, alternative fiscal framework in respect of any financial year;
- viii. Maintaining relevant statistics on the County Government's public revenue and expenditure tendencies;

- ix. Advising the Finance, Budget and Appropriations Committee and other Sectoral Committees on all financial and economic matters relating to the County Government;
- x. Scrutinizing all reports submitted by the County Treasury with a view to advising the County Assembly appropriately;
- xi. Clerking the Finance, Budget and Appropriations Committee.

The officer gave the functional and governance structure of the Budget Office as comprising Expenditure and Macroeconomic Analysis unit, Tax Analysis unit and lastly the Finance, Budget and Appropriations Committee unit. The roles of Finance, Budget and Appropriations Committee in consideration of documents being;

- i. Facilitating the holding of Budget Committee meetings by making the necessary arrangements;
- ii. Preparing a timetable for scrutinizing the budget document in question- the timetable includes dates for meeting with the County Executive Officials, public hearings, submission of Sectoral Committee reports, pronouncement of revenue raising measures and budget highlights, tabling of report on the budget estimates and submission of the Finance Bill;
- iii. Liaising with the Public Relations Department for arrangements regarding public hearings on the budget;
- iv. Facilitating, through the Office of the Clerk, communications with County Executive officials and stakeholders, informing/ inviting them to attend the pre, post and monitoring phases of the budget indicating the venue, date, time and objective(s) of the meetings;
- v. Keeping all correspondence with County Executive officials and stakeholders;
- vi. Studying the budget document and preparing a detailed analysis for the Committee on key issues identified on the budget documents. The analysis captures the extent to which the budget meets legal and requirements,

implications on the social-economic environment, observed trends from the past budgets;

- vii. After the Budget Committee scrutinizes the Budget, the Budget Office prepares committee reports and ensures it is signed by the Chairman and all Members of the Committee after adoption;
- viii. Briefing of Clerk Assistants and Sectoral Committees on the main budget document;
- ix. Ensures all participants of the Budget process are informed of the outcome of the process by sending a copy of the report to the participants.

The Fiscal Analyst also outlined the following roles associated with consideration of money bills;

- i. Preparation of brief for the Clerk to the County Assembly on whether a draft legislative proposal is a money bill or not, not later than seven days after being received from the legal department;
- ii. Once determined to be a money bill, preparing an analysis of the legislative proposal not later than seven days after being communicated to the Budget Committee and submit the same to the Clerk of the County Assembly for comments;
- iii. Preparing analysis of the comments by the County Executive Committee Member for Finance on the respective legislative proposal;
- iv. Presenting the brief to the Budget Committee not later than seven days after receiving the input of the Clerk together with the comments from the County Executive Committee Member;
- v. Writing the report/Memo of the Committee on the consideration of the draft Bill not later than three days after determination of the Committee.

In conclusion the Fiscal Analyst thanked the Members noting a center stage had been set for the Second Assembly to improving the effective monitoring of budget

implementation by Sectoral Committees, making Members of County Assembly involved in budgeting beyond the approval process and positioning the Budget Office within the National stage of fiscal analysis.

Topic V: Inter-linkages between the Finance, Budget and Appropriations Committee and Other Public Finance Institutions (Martin Masinde – Senior Deputy Director, Parliamentary Budget Office- Kenyan Parliament)

Mr. Masinde informed the Members that the Key Public finance institutions that the Committee would be interacting with frequently were:

- a. The County Treasury;
- b. The Controller of Budget;
- c. The Auditor General; and
- d. The Commission on Revenue Allocation.

He went further to inform the Committee that out of the four institutions the Members was expected to have frequent interactions with the County Treasury. He took Members through the roles of the County Treasury as provided in Section 104 of the Public Finance Management Act 2012. The Facilitator told the Members that the bulk of documents that would be considered by the Committee would be emanating from the County Treasury. In his presentation Mr. Masinde encouraged the Committee to ensure that it had deep knowledge of the internal workings of the County Treasury to ensure that the oversight role was sufficiently executed. He however advised the Members that it would be good that the members maintained a professional relationship with the Executive Officers so as to avoid becoming a rubber stamping Committee. He went ahead to encourage the Members to work towards being a budget making committee by deeply scrutinizing any documents from the Treasury and giving their informed input.

Mr. Masinde told the Committee that the Office of the Controller of Budget was mandated to oversee the implementation of the budgets of the National and County

Governments by authorizing withdrawals from the public fund as per the provisions Article 228 of the Constitution of Kenya. He went further to inform the Members that the Office was required to submit reports of implementation of Budget at the end of every quarter. He encouraged the Members to diligently study the reports and compare them with similar reports for the same period from the County Treasury.

While reminding the Committee that the Mandate of scrutinizing the Auditor General's reports was vested in the Public Accounts Committee, Mr. Masinde told the Committee that the report was a major source of information for the Budget Committee and that Members were encouraged to use it to evaluate the performance of the budget.

The Facilitator told the Members that the Commission on Revenue Allocation was mandated to make recommendations concerning the basis for the equitable sharing of revenue raised by the National Government between the National and County Governments and among the County Governments. He said that since the equitable share formed a significant part of the County's revenues the Committee needed to seek frequent interactions with the Commission on how to increase exchequer receipts.

Topic VI: Dissemination of the performance report for the first Assembly Finance, Budget and Appropriations Committee (Mr. Erick Otieno)

The Officer began by reminding the Members that the Select Committee on Finance, Budget and Appropriations had been constituted pursuant to the provisions of Standing Order No. 199. He went ahead to tell the Committee that from the first Assembly the following Members had been retained:-

- Hon. Osman Adow Ibrahim, MCA;
- Hon. Herman Azangu, MCA;
- Hon. Jane Muasya, MCA; and
- Hon. Catherine Okoth, MCA.

Mr. Otieno informed the Members that as per the Standing Orders the Committee had been mandated to:-

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget;
- Discuss and review the estimates of the County Government and make recommendations to the County Assembly;
- Discuss and review CIDPs and ADPs and make recommendations to the County Assembly;
- Examine the County Fiscal Strategy Paper presented to the County Assembly;
- Examine Bills related to the county budget, including Appropriations Bills;
- Evaluate tax estimates, economic and budgetary policies and programs with direct budget outlay;
- Investigate, inquire into and report on all matters related to mandate, management, activities, administration, operations and estimates of the departments under the Finance Sector;
- Vet and report on all appointments into public office except those under SO 196;
- Study and review legislations referred to it including all Bills with financial implications; and
- Study the programme and policy objectives of the Finance Sector including the effectiveness of implementation

The Officer told the Members that during the execution of its responsibilities the first Assembly Committee on Finance, Budget and Appropriations had identified several opportunities, made a number of achievements and faced several challenges as enumerated below:

Opportunities

- i. Timely submission of most budget related documents by the relevant officers including the County Treasury and the Controller of Budget;
- ii. Elaborate legislative framework on the budget preparation, approval and implementation module and guidelines;
- iii. Adequate support by the Kenyan Parliament on how to undertake Committee work;
- iv. Formation of a Sub-Committee on oversight over County revenues which harmonized measures to improve revenue collection and seal leakages;
- v. Concerted effort by various Fiscal institutions to address and press the County Executive to stick to various fiscal responsibility principles. There have been pressure from all corners for counties to reduce the expenditure of wages, contain the growth of public debt, improve allocations and actual expenditures on development among others; and
- vi. Considerable commitment by the Finance Sector to adhere to the resolutions of the County Assembly and honour fiscal advice from the Finance Committee

Achievements

- i. Ensuring timely scrutiny and approval of budget related documents;
- ii. Midwifing budget issues between various actors in the budget process;
- iii. Enhancing the shift to a Medium-term expenditure framework;
- iv. Ensuring preparation and implementation of Program Based Budget;
- v. Promoting public participation in budget related documents; and
- vi. Containing the Growth of Public Debt.

Challenges

- i. Poor understanding of programs by various actors on what constitutes outputs or outcomes in Program Based Budget;

- ii. Limiting legislations passed by the National Government ;-
- The County Allocation of Revenue Act which renders the County Assembly ceilings in the CFSP meaningless;
 - The PFM (County Regulations), 2015 regulation 37(1) which limited the power of the County Assembly to increase or reduce figures in budget estimates by only one percent of the CFSP ceilings effectively making it hard to even rectify illegalities or omissions.
- iii. Increased level of statutory debts which have continued to limit the County's discretionary expenditure;
- iv. Failure by the County Treasury to remit all locally collected revenues in County Revenue fund despite recommendations by COB and resolutions by County Assembly;
- v. Lack of plan discipline:- In some cases, the County has abandoned the planned programmes/projects;
- vi. Passive role of the Sectoral Committee in tracking budget implementation: - Some of the Sectoral Committees have not been zealous to ensure approved budgets are implemented;
- vii. Low absorption capacity of the Sectors: - Centralization of accounting function in the County Executive to the County Secretary limiting the role of Chief Officers in actually spending the Sectors' allocation;
- viii. Late Passage of Crucial budget related documents by National Government: - There has been delay in passage of County Allocation of Revenue Acts slowing down the kick-start of the budget implementation in the Counties. Further, the Commission on Revenue Allocation makes recommendations on the County Assembly ceilings long after the CFSP has been passed leading to the Assembly ceilings as set in the CFSP becoming abstract;
- ix. Limited timeline of consideration of County Fiscal Strategy Paper

- x. Lack of adequate remedy in the law to deal with financial misappropriation; and
- xi. Failure by the County Treasury to submit some documents in time e.g. the County Integrated Development Plan 2013-17.

In concluding of his presentation the Fiscal analyst tabulated the following as areas that the Committee would like to focus on to ensure a more vibrant Budget Committee:-

- i. Improving the effective monitoring of budget implementation by Sectoral Committees;
- ii. Making Members of County Assembly involved in budgeting beyond the approval process;
- iii. Ensure there is extensive public engagements in formulation and implementation of budgets;
- iv. Paying attention to both the financial resources and manpower required to implement the budget to address the problem of overzealous budgets;
- v. Improvement of the existing monitoring and evaluation mechanisms
- vi. Adherence to the laid down legal procedures in preparation and implementation of approved budgets

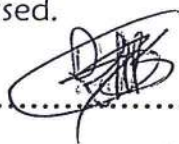
Topic VII: Workshop Resolutions

At the end of the workshop the Committee resolved as follows:-

- i. That the Committee would hold an introductory meeting with the County Executive Committee Member for Finance once the office holder has been approved by the County Assembly;
- ii. That the Secretariat would develop points on issues for discussion with the CECM for Finance during the introductory meeting;

- iii. That the Members review in detail the Constitution, the PFM Act 2012, Committee Manual, the Standing Orders and other related statutes in order to acquaint themselves with the broad mandates of the Committee;
- iv. That the Secretariat would share the presentations as well as the Workshop report with the Members by the end of the following week;
- v. That the Committee Secretariat creates a WhatsApp Group for the Committee. It was agreed that the Group be devoid of politics;
- vi. That the Secretariat makes available to Members copies of the PFM Regulations 2015;
- vii. That at the point of considering the Supplementary Budget Estimates for the FY 2017-18, if any, the Committee would resolve on how to deal with the development projects contained in the budget estimates for the FY 2017-18;
- viii. That the Committee would in consultation with the Select Committee on Wards Development Fund spearhead discussions to resolve the impasse related to the rolling out of the Wards Development Fund;
- ix. That the Chair would maintain decorum in Committee meetings;
- x. That the Committee would hold meetings with Chairs of Sectoral Committees to appraise them on the import of their recommendations in the budget process; and
- xi. That the Committee would follow up and ensure that issues of spending at Source as well earmarking of funds for ideas obtained from public participation are addressed.

Signed.....



Date..... 30-11-2017.....

Hon. Robert Mbatia, MCA

Chairman: Finance, Budget and Appropriations Committee

PARTICIPANTS

Members of the Committee

- | | |
|--------------------------------|-------------|
| 1. Hon. Robert Mbatia, MCA | Chair |
| 2. Hon. Patrick Karani, MCA | Vice- Chair |
| 3. Hon. Osman Adow, MCA | |
| 4. Hon. Anthony Ngaruiya, MCA | |
| 5. Hon. Kariuki Wanjiru, MCA | |
| 6. Hon. Millicent Anyango, MCA | |
| 7. Hon. J.M Komu, MCA | |
| 8. Hon. Paul Ndungu, MCA | |
| 9. Hon. James Kariuki, MCA | |
| 10. Hon. Susan Mukungu, MCA | |
| 11. Hon. Catherine Okoth, MCA | |
| 12. Hon. Herman Azangu, MCA | |
| 13. Hon. Nimo Hajji, MCA | |
| 14. Hon. Patrick Kanyangi, MCA | |

Staff of the County Assembly

- | | |
|--------------------------|---------------------------------|
| 1. Mr. Fredrick Macharia | Senior Finance Planning Officer |
| 2. Mr. Erick Otieno | Fiscal Analyst/ Clerk to FBAC. |
| 3. Mr. Alphonse Ouma | Fiscal Analyst |
| 4. Mr. Moses Senator | Fiscal Analyst |
| 5. Mr. Farah Gabow | Finance Officer |
| 6. Mr. Steve Namodi | Finance Officer |
| 7. Ms. Elizabeth Tsombe | Hansard Reporter |
| 8. Ms. Evelyn Akinyi | Finance Assistant |
| 9. Ms. Olger Atieno | Finance Assistant |