

Approved for tabling.



Blair
SNA
15/6/2021

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY

TWELFTH PARLIAMENT

FIFTH SESSION

THE BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON THE COUNTY
ALLOCATION OF REVENUE BILL (SENATE BILL NO. 30 OF 2021)

JUNE, 2021

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B. INTRODUCTION

1. The County Allocation of Revenue Bill (CARB) is prepared in accordance with the resolution made by the Senate as provided for in Article 217 of the constitution of Kenya 2010. The CARB 2021 was published on 30th April 2021, read a first time on 4th May 2021 and approved by the Senate on Thursday, 3rd June 2021.
2. The Bill was further read a first time in the National Assembly on Tuesday, 8th June 2021 and committed to the Budget and Appropriation Committee. CARB guarantees county governments their respective share of revenue raised nationally and ensures seamless operations at county level. This is done through the enactment of the County Allocation of Revenue Act based on the overall provisions in the Division of Revenue Act (DoRA).
3. The DoRA 2021 gives a total allocation of Kshs. 370 billion as equitable share to county governments. The county Allocation of Revenue Bill has therefore been prepared based on the approved DORA 2021.

Content of the County Allocation of Revenue Bill (Senate Bills No. 30 of 2021)

4. The County Allocation of Revenue Bill 2021 proposes to share the allocation of Kshs. 370 billion amongst the county governments for FY 2021/22 and it contains two schedules relating to the following: -
 - i) First Schedule on equitable share- Kshs. 370 billion allocations of each County Government equitable share of revenue raised nationally, financial year 2021/22.
 - ii) Second Schedule on County Government budget ceilings of recurrent expenditure in financial year 2021/22.
5. The first schedule of CARB 2021 provides for the horizontal distribution of the equitable share among the 47 County governments using the formula approved by Parliament in September 2020 which is arrived at by using one half of the equitable share allocated to counties in the financial year 2019/ 20 amounting to Kshs. 158. 25 billion and netting out from the equitable share of Kshs. 370 billion, while the resulting balance of Kshs. 211.75 billion is allocated among county governments using the Formula $0.18 * \text{Population Index} + 0.17 * \text{Health Index} + 0.10 * \text{Agriculture}$

$\text{Indexi} + 0.05 * \text{Urban}$ $\text{Indexi} + 0.14 * \text{Poverty}$ $\text{Indexi} + 0.08 * \text{Land Area}$
 $\text{Indexi} + 0.08 * \text{Roads}$ $\text{Indexi} + 0.20 * \text{Basic Share Index}$.

6. The proposed 2nd schedule is in relation to county governments' budget ceilings on recurrent expenditure for the county executive and the county assemblies for the financial year 2021/22. The recommendations are in fulfillment of the requirement of Articles 216 (2) and (3) of the Constitution of Kenya 2010 and Section 107 (2) (a) of the Public Finance Management Act (PFMA) 2012.

C. PROPOSED SENATE AMENDMENT TO THE COUNTY ALLOCATION OF REVENUE BILL, 2021

7. In its consideration of the County Allocation of Revenue Bill, 2021, the Senate observed that county assemblies have raised concerns on the non-disbursement of all budgetary allocation. The slow or delayed exchequer releases have contributed to loss of unspent resources at the end of each financial year as well as pending bills from one financial year to the other.
8. Counties have pending bills which include Kshs. 26.02 billion for County Pension Fund (CPF) as of 31st December 2020 and Kshs. 14.57 billion for Local Authorities Pension Trust (LAPT) as of 30th November 2020 as per the Controller of Budget reports. With the ceiling of recurrent budget remaining the same as in FY 2020/21, the county governments might have a challenge in settling the pending bills and having sufficient resources to meet statutory requirements and offer other services.
9. Calculation of P/E by the CRA was based on actuals and not the optimal staffing levels to avoid litigation through non-payments of dues. The County Assembly salaries and wages have therefore risen over the past years due to annual salary increments which have not been captured within the ceilings. The increments further have an effect on gratuity costs as well and need to be covered within the ceilings.
10. Considering the above observations, the Senate made amendments to the recurrent expenditure ceilings of the County assemblies and increased the ceilings from the proposed Kshs. 33.25 billion to Kshs. 35.66 billion.

D. COMMITTEE OBSERVATIONS

The committee made the following observations:

1. There is high level of pending bills at the County Level as well as lack of transparency in reporting of pending bills. County governments need to prioritize pending bills as a first charge in the budget implementation cycle for the FY 2021/22 before embarking on new financial commitments. In addition, for prudence in the management of public finances at county level, reporting of pending bills should be for both the Executive and Assembly.
2. The County Assembly ceilings has been improved on account of personnel emoluments and for settlement of outstanding pending bills. The County Assembly salaries and wages have risen over the past years due to annual salary increments. The increments further have an effect on gratuity costs and hence the small growth in County Assembly ceilings.

E. COMMITTEE RECOMMENDATION

The Committee recommends that this House do concur with the Senate on the schedules hereby attached.

Schedule 1: Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the financial year 2021/22											
No.	County	2020/2021			0.5(Allocation Ratio)			Equitable share** -0.5 allocation ratio)*(Formula***)			Total Equitable Share *** FY 2021/22
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H= D+F		
		Allocation Ratio	Actual Allocations 2019/20- Allocation Factor	Allocation Ratio	0.5% county allocation	Allocation Ratio	Equitable share using formula	Allocation Ratio	Allocation Ratio	Total Equitable share	
1	Baringo	1.61	5,095,650,000	1.61	2,547,825,000	1.80	3,821,569,592	1.72	6,369,394,592		
2	Bomet	1.74	5,507,100,000	1.74	2,753,550,000	1.86	3,937,549,118	1.81	6,691,099,118		
3	Bungoma	2.81	8,893,650,000	2.81	4,446,825,000	2.93	6,212,610,192	2.88	10,659,435,192		
4	Busia	1.90	6,013,500,000	1.90	3,006,750,000	1.97	4,165,412,009	1.94	7,172,162,009		
5	Elgeyo-Marakwet	1.22	3,861,300,000	1.22	1,930,650,000	1.26	2,675,882,480	1.25	4,606,532,480		
6	Embu	1.36	4,304,400,000	1.36	2,152,200,000	1.40	2,973,043,762	1.39	5,125,243,762		
7	Garissa	2.22	7,026,300,000	2.22	3,513,150,000	2.08	4,414,062,254	2.14	7,927,212,254		
8	Homa-Bay	2.13	6,741,450,000	2.13	3,370,725,000	2.09	4,434,628,300	2.11	7,805,353,300		
9	Isiolo	1.34	4,241,100,000	1.34	2,120,550,000	1.22	2,589,838,265	1.27	4,710,388,265		
10	Kajiado	2.03	6,424,950,000	2.03	3,212,475,000	2.24	4,742,293,229	2.15	7,954,768,229		
11	Kakamega	3.29	10,412,850,000	3.29	5,206,425,000	3.39	7,182,987,168	3.35	12,389,412,168		
12	Kericho	1.70	5,380,500,000	1.70	2,690,250,000	1.77	3,740,414,924	1.74	6,430,664,924		
13	Kiambu	2.98	9,431,700,000	2.98	4,715,850,000	3.31	7,001,675,720	3.17	11,717,525,720		
14	Kilifi	3.30	10,444,500,000	3.30	5,222,250,000	3.03	6,419,342,941	3.15	11,641,592,941		
15	Kirinyaga	1.34	4,241,100,000	1.34	2,120,550,000	1.45	3,075,627,952	1.40	5,196,177,952		
16	Kisii	2.46	7,785,900,000	2.46	3,892,950,000	2.36	5,001,324,509	2.40	8,894,274,509		
17	Kisumu	2.16	6,836,400,000	2.16	3,418,200,000	2.18	4,607,939,240	2.17	8,026,139,240		
18	Kitui	2.79	8,830,350,000	2.79	4,415,175,000	2.82	5,978,795,413	2.81	10,393,970,413		
19	Kwale	2.46	7,785,900,000	2.46	3,892,950,000	2.06	4,372,635,516	2.23	8,265,585,516		
20	Laikipia	1.32	4,177,800,000	1.32	2,088,900,000	1.44	3,047,365,679	1.39	5,136,265,679		
21	Lamu	0.82	2,595,300,000	0.82	1,297,650,000	0.85	1,807,999,643	0.84	3,105,649,643		
22	Machakos	2.45	7,754,250,000	2.45	3,877,125,000	2.50	5,285,179,232	2.48	9,162,304,232		
23	Makueni	2.34	7,406,100,000	2.34	3,703,050,000	2.09	4,429,733,562	2.20	8,132,783,562		
24	Mandera	3.23	10,222,950,000	3.23	5,111,475,000	2.87	6,078,907,598	3.02	11,190,382,598		
25	Marsabit	2.14	6,773,100,000	2.14	3,386,550,000	1.84	3,890,454,032	1.97	7,277,004,032		

Schedule I: Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally in the financial year 2021/22										
No.	County	2020/2021		0.5(Allocation Ratio)			Equitable share** -0.5 allocation ratio)*(Formula***)		Total Equitable Share *** FY 2021/22	
		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H= D+F	
		Allocation Ratio	Actual Allocations 2019/20- Allocation Factor	Allocation Ratio	0.5% county allocation	Allocation Ratio	Equitable share using formula	Allocation Ratio	Total Equitable share	
26	Meru	2.54	8,039,100,000	2.54	4,019,550,000	2.59	5,474,307,338	2.57	9,493,857,338	
27	Migori	2.14	6,773,100,000	2.14	3,386,550,000	2.18	4,618,470,448	2.16	8,005,020,448	
28	Mombasa	2.23	7,057,950,000	2.23	3,528,975,000	1.91	4,038,379,061	2.05	7,567,354,061	
29	Murang'a	1.99	6,298,350,000	1.99	3,149,175,000	1.90	4,030,980,855	1.94	7,180,155,855	
30	Nairobi City	5.03	15,919,950,000	5.03	7,959,975,000	5.33	11,289,702,414	5.20	19,249,677,414	
31	Nakuru	3.31	10,476,150,000	3.31	5,238,075,000	3.68	7,788,041,323	3.52	13,026,116,323	
32	Nandi	1.69	5,348,850,000	1.69	2,674,425,000	2.04	4,316,444,041	1.89	6,990,869,041	
33	Narok	2.54	8,039,100,000	2.54	4,019,550,000	2.28	4,825,239,456	2.39	8,844,789,456	
34	Nyamira	1.52	4,810,800,000	1.52	2,405,400,000	1.29	2,729,940,036	1.39	5,135,340,036	
35	Nyandarua	1.54	4,874,100,000	1.54	2,437,050,000	1.53	3,233,394,228	1.53	5,670,444,228	
36	Nyeri	1.71	5,412,150,000	1.71	2,706,075,000	1.66	3,522,653,555	1.68	6,228,728,555	
37	Samburu	1.46	4,620,900,000	1.46	2,310,450,000	1.45	3,060,896,037	1.45	5,371,346,037	
38	Siaya	1.83	5,791,950,000	1.83	2,895,975,000	1.92	4,070,532,531	1.88	6,966,507,531	
39	Taita-Taveta	1.34	4,241,100,000	1.34	2,120,550,000	1.29	2,721,624,698	1.31	4,842,174,698	
40	Tana-River	1.85	5,855,250,000	1.85	2,927,625,000	1.70	3,600,783,765	1.76	6,528,408,765	
41	Tharaka-Nithi	1.24	3,924,600,000	1.24	1,962,300,000	1.06	2,251,898,593	1.14	4,214,198,593	
42	Trans-Nzoia	1.82	5,760,300,000	1.82	2,880,150,000	2.03	4,306,007,670	1.94	7,186,157,670	
43	Turkana	3.33	10,539,450,000	3.33	5,269,725,000	3.47	7,339,580,994	3.41	12,609,305,994	
44	Uasin-Gishu	2.00	6,330,000,000	2.00	3,165,000,000	2.32	4,903,858,318	2.18	8,068,858,318	
45	Vihiga	1.47	4,652,550,000	1.47	2,326,275,000	1.29	2,741,081,827	1.37	5,067,356,827	
46	Wajir	2.70	8,545,500,000	2.70	4,272,750,000	2.46	5,201,976,151	2.56	9,474,726,151	
47	West Pokot	1.58	5,000,700,000	1.58	2,500,350,000	1.79	3,796,934,329	1.70	6,297,284,329	
	Total	100	316,500,000,000	100	158,250,000,000	100	211,750,000,000	100	370,000,000,000	

SECOND SCHEDULE

(s.5(1))

Schedule II: County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2021/2022 (Figures are in Kenya Shillings)					
No.	County	County Assembly Ceilings		County Executive Ceilings	
		FY 2020/21	FY 2021/22	FY 2020/21	FY 2021/22
1	Baringo	687,926,864	746,019,020	569,787,017	569,787,017
2	Bomet	606,321,526	648,066,449	552,531,315	552,531,315
3	Bungoma	852,697,315	890,983,497	621,554,119	621,554,119
4	Busia	738,972,659	801,409,679	587,042,718	587,042,718
5	Elgeyo/Marakwet	572,974,781	593,254,972	535,275,615	535,275,615
6	Embu	580,057,624	595,875,448	535,275,615	535,275,615
7	Garissa	758,771,695	829,101,968	569,787,017	569,787,017
8	Homa Bay	852,232,576	931,868,578	604,298,418	604,298,418
9	Isiolo	421,383,160	448,252,685	463,713,275	463,713,275
10	Kajiado	666,147,523	765,404,524	527,830,690	527,830,690
11	Kakamega	1,066,936,774	1,189,967,209	673,321,221	673,321,221
12	Kericho	692,058,978	728,813,928	569,787,017	569,787,017
13	Kiambu	1,085,527,936	1,206,180,907	673,321,221	673,321,221
14	Kilifi	756,635,440	797,062,541	587,042,718	587,042,718
15	Kirinyaga	569,393,333	634,065,925	522,925,302	522,925,302
16	Kisii	919,508,597	990,572,876	621,554,119	621,554,119
17	Kisumu	701,921,494	745,033,801	587,042,718	587,042,718
18	Kitui	836,025,472	886,616,229	604,298,418	604,298,418
19	Kwale	591,895,413	618,445,792	535,275,615	535,275,615
20	Laikipia	452,388,054	470,108,195	493,319,288	493,319,288
21	Lamu	405,697,936	418,152,304	463,713,275	463,713,275
22	Machakos	841,145,156	907,790,391	604,298,418	604,298,418
23	Makueni	703,984,829	756,641,539	569,787,017	569,787,017
24	Mandera	726,834,897	811,048,184	578,963,987	578,963,987
25	Marsabit	640,182,991	715,654,362	535,275,615	535,275,615
26	Meru	914,997,229	988,437,598	621,554,119	621,554,119
27	Migori	836,834,225	863,486,098	604,298,418	604,298,418
28	Mombasa	658,609,194	679,254,392	569,787,017	569,787,017
29	Murang'a	735,143,240	761,307,014	587,042,718	587,042,718
30	Nairobi City	1,409,977,879	1,545,872,087	759,599,725	759,599,725
31	Nakuru	983,219,236	1,049,146,986	656,065,520	656,065,520
32	Nandi	649,760,252	669,452,972	569,787,017	569,787,017
33	Narok	709,598,198	769,346,518	569,787,017	569,787,017
34	Nyamira	596,107,510	612,444,433	535,275,615	535,275,615
35	Nyandarua	633,970,935	664,643,697	552,531,315	552,531,315
36	Nyeri	676,085,232	717,305,285	569,787,017	569,787,017
37	Samburu	490,297,034	518,009,214	480,968,975	480,968,975
38	Siaya	666,308,584	686,651,724	569,787,017	569,787,017
39	Taita/Taveta	601,130,595	631,282,421	535,275,615	535,275,615

11. Hon. Twalib Bady, M.P.	Jomvu	ODM
12. Hon. Jude Njomo, M.P.	Kiambu Town	Jubilee
13. Hon. Sarah Paulata Korere, M.P.	Laikipia North	Jubilee
14. Hon. Fatuma Gedi Ali, CBS, M.P.	Wajir County	PDR
15. Hon. Wangari Mwaniki, OGW, M.P.	Kigumo	Jubilee
16. Hon. Josephine Naisula Lesuuda, OGW, M.P.	Samburu West	KANU
17. Hon. Sakwa Bunyasi, M.P.	Nambale	ANC
18. Hon. Florence Chepng'etich Koskey Bore, M.P.	Kericho County	Jubilee
19. Hon. James Gichuki Mugambi, MBS, M.P.	Othaya	Jubilee
20. Hon. Danson Mwashako, M.P.	Wundanyi	Wiper
21. Hon. (Eng.) Mark Nyamita, M.P.	Uriri	ODM
22. Hon. Paul Abuor, M.P.	Rongo	ODM
23. Hon. Mercy Wanjiku Gakuya, M.P.	Kasarani	Jubilee
24. Hon. CPA Francis Kuria Kimani, M.P.	Molo	Jubilee
25. Hon. Samuel Atandi, M.P.	Alego Usonga	ODM
26. Hon. Joseph Manje, M.P.	Kajiado North	Jubilee
27. Hon. Marselino Arbelle, M.P.	Laisamis	Jubilee

1.3 Parliamentary Budget Office and Committee Secretariat

The Committee is facilitated by the following officers from the Parliamentary Budget Office:

- | | |
|---------------------------|---|
| 1. Ms. Phyllis Makau, OGW | Director, Parliamentary Budget Office |
| 2. Mr. Martin Masinde | Senior Deputy Director, Parliamentary Budget Office |
| 3. Mr. Fredrick Muthengi | Chief Fiscal Analyst |
| 4. Ms. Amran Yunis | Fiscal Analyst I |

The Committee Secretariat comprises of the following officers:

- | | |
|------------------------|--|
| 1. Mr. Joseph Ndirangu | Fiscal Analyst I/ Clerk of the Budget and Appropriations Committee |
| 2. Mr. Danson Kachumbo | Fiscal Analyst I/ Clerk of the Budget and Appropriations Committee |
| 3. Ms. Winfred Kizia | Media Relations |
| 4. Mr. Benard Omondi | Serjeant-at-arms |
| 5. Mr. Stephen Nyakuti | Audio Officer |
| 6. Mr. George Mbaluka | Office Assistant |

A. PREFACE

1.1: Establishment and Mandate of the Committee

Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, 2012 provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight. Pursuant to this constitutional provision, Standing Order 207 established the Budget and Appropriations Committee with specific mandates among which is to:

- i. Investigate, inquire into and report on all matters relating to coordination, control, and monitoring of the national budget.
- ii. Discuss and review the Estimates and make recommendations to the House.
- iii. Examine the Budget Policy Statement, the Medium-Term Debt Strategy Paper, and the Division of Revenue Bill (DoRB) presented to the House.
- iv. Examine Bills related to the national budget, including the Appropriations Bill; and
- v. Evaluate tax estimates, economic and budgetary policies, and programmes with direct budget outlays.

1.2. Membership of the Committee

The Budget and Appropriations Committee as currently constituted comprises of the following Honourable Members of Parliament:

Member	Constituency	Party
1. Hon. Kanini Kega, CBS, M.P. – Chairperson	Kieni	Jubilee
2. Hon. Benard Masaka Shinali, M.P. – Vice Chairperson	Ikolomani	Jubilee
3. Hon. CPA John Mbadi, EGH, CBS, M.P.	Suba South	ODM
4. Hon. Emmanuel Wangwe, CBS, M.P.	Navakholo	Jubilee
5. Hon. CPA Moses K. Lessonet, CBS, M.P.	Eldama Ravine	Jubilee
6. Hon. Samwel Moroto, M.P.	Kapenguria	Jubilee
7. Hon. Millie Odhiambo, M.P.	Suba North	ODM
8. Hon. Alfred Kiptoo Keter, M.P.	Nandi Hills	Jubilee
9. Hon. Richard Onyonka, M.P.	Kitutu Chache South	Ford Kenya
10. Hon. (Dr.) Makali Mulu Benson, M.P.	Kitui Central	Wiper

Committee recommendation

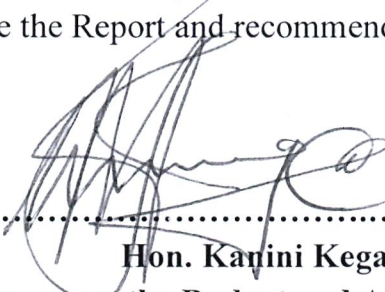
The Committee recommends that this House do concur with the Senate on the schedules hereby attached.

Acknowledgements

The Budget and Appropriations Committee is grateful to the Office of the Speaker of the National Assembly, the Office of the Clerk of the National Assembly and the Parliamentary Budget Office for the support extended in fulfilling this mandate of reviewing the County Allocation of Revenue Bill (Senate Bill No. 30 of 2021) during this period of uncertainty.

On behalf of the Committee and pursuant to Standing Order 199(6), it is my pleasant duty and privilege to table the Report and recommend it to the House for adoption.

Signed:


Hon. Karini Kega, CBS, M.P.
Chairperson, the Budget and Appropriations Committee

Date:
14TH JUNE 2021

CHAIRPERSON'S FOREWORD

In accordance with Article 110 of the Constitution of Kenya 2010 Section 191(4) of the Public Finance Management Act, 2012 and Standing Orders 41, I am honoured to present to this House, on behalf of the Members of the Budget and Appropriations Committee, the Committee's Report on the County Allocation Revenue Bill (Senate Bill No. 30 of 2021).

The County Allocation of Revenue Bill is an annual legislation introduced in accordance with the provisions of Article 218 of the Constitution with the objective of equitably allocating the share of national revenue amongst the forty-seven (47) Counties. The Senate on Thursday, 3rd June 2021 passed with amendments the County Allocation of Revenue Bill, 2021 and sought concurrence of the National Assembly on the said Bill in accordance with provisions of Article 112(1) (b) of the Constitution.

On Tuesday, 8th June 2021, the Speaker received the message from the Senate regarding its passage and referred the Message to Budget and Appropriations Committee for consideration.

Consideration of the County Allocation of Revenue Bill (Senate Bill No. 30 Of, 2021)

In reviewing the message, the Committee held two (2) Sittings where extensive deliberations were held. Arising from these deliberations, the committee made the following observations:

- i. There is high level of pending bills at the County Level as well as lack of transparency in reporting of pending bills. County governments need to prioritize pending bills as a first charge in the budget implementation cycle for the FY 2021/22 before embarking on new financial commitments. In addition, for prudence in the management of public finances at county level, reporting of pending bills should be for both the Executive and Assembly.
- ii. The County Assembly ceilings has been improved on account of personnel emoluments and for settlement of outstanding pending bills. The County Assembly salaries and wages have risen over the past years due to annual salary increments. The increments further have an effect on gratuity costs and hence the small growth in County Assembly ceilings.

Schedule II: County Government Budget Ceilings on Recurrent Expenditure in Financial Year 2021/2022 (Figures are in Kenya Shillings)

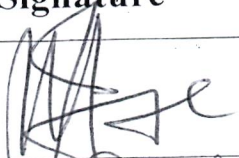
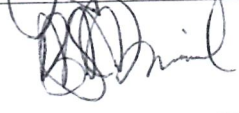

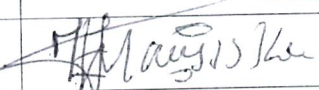
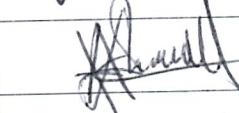
No.	County	County Assembly Ceilings		County Executive Ceilings	
40	Tana River	486,497,243	588,396,752	505,669,601	505,669,601
41	Tharaka -Nithi	423,104,928	455,222,064	493,319,288	493,319,288
42	Trans Nzoia	628,139,110	676,650,593	552,531,315	552,531,315
43	Turkana	767,192,392	821,950,164	569,787,017	569,787,017
44	Uasin Gishu	686,014,946	707,791,808	569,787,017	569,787,017
45	Vihiga	621,955,167	659,609,764	552,531,315	552,531,315
46	Wajir	760,194,403	853,341,593	560,610,046	560,610,046
47	West Pokot	584,824,909	610,173,508	535,275,615	535,275,615
	Total	33,247,585,463	35,656,167,687	26,708,080,067	26,708,080,067

ADOPTION
SCHEDULE


Members' attendance list

Budget and Appropriations Committee

Date.....14.06.21 **Time**.....2.00p.m **Sitting**:

Name	Signature
1. The Hon. Kanini Kega, CBS, M.P.- Chairperson	
2. The Hon. Benard Masaka Shinali, M.P.- Vice Chairperson	
3. The Hon. (CPA) John Mbadi, EGH, CBS, M.P.	
4. The Hon. Emmanuel Wangwe, CBS, M.P.	
5. The Hon. (CPA) Moses K. Lessonet, CBS, M.P.	Virtual
6. The Hon. Samwel Moroto, M.P.	<hr/>
7. The Hon. Millie Odhiambo, M.P.	Virtual
8. The Hon. Alfred Kiptoo Keter, M.P.	
9. The Hon. Richard Onyonka, M.P.	Virtual
10. The Hon. (Dr.) Makali Mulu, M.P.	<hr/>
11. The Hon. Badi Twalib, M.P.	<hr/>
12. The Hon. Jude Njomo, M.P.	<hr/>
13. The Hon. Sarah Paulata Korere, M.P.	<hr/>
14. The Hon. Fatuma Gedi Ali, CBS, M.P.	<hr/>
15. The Hon. Wangari Mwaniki, OGW, M.P.	Virtual
16. The Hon. Josephine Naisula Lesuuda, OGW, M.P.	<hr/>

Name	Signature
17. The Hon. Sakwa Bunyasi, M.P.	
18. The Hon. Florence C. K. Bore, M.P.	
19. The Hon. James Gichuki Mugambi, MBS M.P.	
20. The Hon. Danson Mwashako, MP	
21. The Hon. (Eng.) Mark Nyamita, MP	
22. The Hon. Paul Abuor, MP	
23. The Hon. Mercy Wanjiku Gakuya, M.P.	
24. The Hon. (CPA) Francis Kuria Kimani, M.P.	
25. The Hon. Samuel Atandi, M.P.	
26. The Hon. Joseph Manje, M.P.	
27. The Hon. Masalino Arbelle, M.P.	

Signed  Danson Mwashako

Date 14.06.21
Committee Clerk

Signed 

Date 15/6/2021

Director of Audit, Appropriations & Other Select Committees