

COUNTY GOVERNMENT OF KITUI



THE COUNTY ASSEMBLY

SECOND ASSEMBLY – (FOURTH SESSION)

THE BUDGET AND APPROPRIATIONS COMMITTEE

REPORT ON CONSIDERATION OF
THE KITUI COUNTY BUDGET ESTIMATES FOR
THE FINANCIAL YEAR
2020/2021

CLERK OF ASSEMBLY CHAMBERS

P. O BOX 694

KITUI

JUNE, 2020

Table of Contents

ANNEXURES.....	iii
ABBREVIATIONS AND ACRONYMS	iv
1.0 PREAMBLE	1
2.0 ESTABLISHMENT AND COMPOSITION OF THE COMMITTEE.....	4
3.0 METHODOLOGY	5
4.0 BACKGROUND.....	7
5.0 ACKNOWLEDGEMENT	8
6.0 THE COUNTY BUDGET ESTIMATES FOR FINANCIAL YEAR 2020/2021	10
7.0 COMPLIANCE WITH THE LEGAL PROVISIONS.....	16
8.0 REVIEW OF PUBLIC AND SECTORAL COMMITTEE VIEWS ON THE COUNTY BUDGET ESTIMATES 2020/2021.	18
9.0 THE COMMITTEE GENERAL OBSERVATIONS.....	20
10.0 COMMITTEE SPECIFIC RECOMMENDATIONS.....	25
11.0 CONCLUSION.....	42

ANNEXURES

1. Signed Committee Members List (Annex i)
2. The resource envelop (Annex ii)
3. Expenditure Summary sheet as recommended by the committee (Annex iii)
4. Advertisement for submission of memorandums to the budget estimates (Annex iv)
5. Budget recalling letter by the CECM County Treasury (Annex v)
6. Minority reports (Dissenting opinion) (Annexures vi & vii)
7. Committee Minutes Adopting the Report (Annex viii)

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
C.O.	Chief Officer
CARA	County Allocation of Revenue Act
CARB	County Allocation of Revenue Bill
CASB	County Assembly Service Board
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CLIDP	Community Level Infrastructure Development Programme
COA	Clerk of Assembly
COB	Controller of Budget
CoK	Constitution of Kenya
EACC	Ethics and Anti-Corruption Commission
ECDE	Early Childhood Development
ICT	Information Communication Technology
KEFRI	Kenya Forestry Research Institute
KES	Kenya Shillings
KICOTEC	Kitui County Textile Centre
KIMWASCO	Kiambere Mwingi Water and Sanitation Company
KITWASCO	Kitui Water and Sanitation Company
KRA	Kenya Revenue Authority
PAYE	Pay as You Earn
PFM	Public Finance Management
REA	Rural Electrification Authority

1.0 PREAMBLE

Mr. Speaker,

In government institutions a budget is a primary and a fundamental financial tool that is key in providing controls over revenues and expenditures. Budgets are important part of maintaining controls of government's finances and are means of achieving the financial reporting objectives of accountability. It is an instrument that determines the total expenditure of an organization and as well ensures such expenditures are consistent with the total revenues leading to a balanced budget as envisaged in Regulation 31 (c) of the Public Finance Management (County Government) Regulations, 2015. It is simply balancing your expenses with your income and thus budgeting is the precious principle behind every sound and successful institution.

Mr. Speaker,

The main purposes for budgeting are for resource allocation, planning, coordination, control and motivation. It is also an important tool for decision making, monitoring business performance and forecasting income and expenditure. Mr. Speaker, the County governments over the period have largely depended on the National government allocations. This implies that very few can determine or influence their financial destiny to defray the high demanding development expenditures of a County. Thus, with this common phenomenon of limited resources, prudence must be applied in an efficient budgeting for optimal output.

Mr. Speaker,

The Constitution of Kenya, 2010 (CoK) envisages decent principles in public resource mobilization, planning and management. Article 224 of the

Constitution provides that every County Government shall prepare and adopt its own Annual Budget and an Appropriation Bill in the form and according to the procedure prescribed in an Act of Parliament.

Accordingly and in the spirit and as contemplated above, the County Governments are specifically guided by Part 4 (four) of the Public Finance Management Act, (PFM) Act, 2012 that touches on County Governments' responsibilities with respect to Management and Control of Public Finance.

Mr. Speaker,

The CoK, 2010 and the PFM Act, 2012 has both placed significant responsibilities on the County Assemblies as relates to financial management in particular regarding to resource mobilization, allocation, monitoring and control. Section 130 and 131 of the PFM Act, 2012 bestows the fundamental responsibility of the County Budget approval and the relevant appropriations law to the County Assemblies.

Categorically, Section 131 (1&2) of PFM Act, 2012 inter alia provides that;

- (i) *“the County Assembly shall consider the County Government Budget Estimates with a view to approving them, with or without amendments in time for the relevant appropriation law and any other laws required to implement the budget to be passed by the 30th June, in each year.*
- (ii) *before the County Assembly considers the estimates of revenue and expenditure, the relevant Committee of the County Assembly shall discuss and review the estimates and make recommendations to the County Assembly”*

It is in adherence of the above provisions therefore that the Annual County Budget Estimates are usually submitted for approval by the Assembly.

Mr. Speaker,

Section 131 (2) of the PFM Act, 2012 and Standing Order 206 (5) further provides that, the Budget and Appropriation Committee shall discuss and review the Estimates and make recommendations to the County Assembly, taking into account the recommendations of the Sectoral Committees, the views of the County Executive Committee (CEC) Member for Finance and the public. Therefore, to consider these estimates, the Committee will borrow heavily from the trio in making the recommendations to the Assembly for adoption. This of course will take into account the relevant provisions of the law as outlined in the PFM Act, 2012 and the County Assembly Standing Orders which are a replica of the PFM Act, 2012 on the part of public finances.

Mr. Speaker,

In compliance with Article 196 and 201 of the CoK, 2010, Section 131 (2) of the PFM Act, 2012 and the Standing Orders, the proposed budget estimates were subjected to public participation exercise. It is important to note that this time round, the exercise was not physically conducted due to the guidelines on the Corona virus (COVID-19) pandemic on public gathering. An advert in the local electronic and print media to invite for submission of public memorandums on the budget was done on 2nd June, 2020 indicating the deadline for submission as 7th June, 2020 (see annex iv). Nonetheless, none was received. It is unfortunate that the Committee had to proceed to consider the estimates taking into account the short period to the deadline for passage 30th June, 2020 as provided in Section 131 (1) of the PFM Act, 2012.

Mr. Speaker,

The Sectoral Committees took time to interrogate their Sector budgets from 8th to 13th May, 2020. During this period, they were able to examine the budgets and make recommendations to the Committee on Budget and Appropriations as guided under Standing order 206(5) which forms basis of the recommendations made to the Assembly among other factors of consideration.

2.0 ESTABLISHMENT AND COMPOSITION OF THE COMMITTEE

2.1 The Committee Composition

Mr. Speaker,

The Committee on Budget and Appropriations is established under the provisions of Standing Order 186 which as well spells the mandate and the functions of the Committee. As currently constituted, the committee comprises of the following Members;

- | | |
|--------------------------------|------------------|
| 1. Hon. Boniface K. Kasina - | Chairperson |
| 2. Hon. James M. Munuve - | Vice Chairperson |
| 3. Hon. Mary P. Ndumbu - | Member |
| 4. Hon. Stephen I. Katana - | Member |
| 5. Hon. Sylvester K. Munyalo - | Member |
| 6. Hon. James M. W. Kula - | Member |
| 7. Hon. Deiys M. Mukala - | Member |
| 8. Hon. Anne M. Mumo - | Member |
| 9. Hon. Alex N. Musili - | Member |

2.2 The Committee's Mandate

Mr. Speaker,

Standing Order 186 (3) outlines the roles of the Committee on Budget and Appropriations as to inter alia:-

- i. *Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget.*
- ii. *Discuss and review the estimates and make recommendations to the Assembly.*

Arising therefrom, the Committee will be considering the Kitui County Budget Estimates, 2020/2021 in pursuit of her mandate as articulated in the above provisions of the Standing Orders.

3.0 METHODOLOGY

Mr. Speaker,

In conducting this exercise, the Committee engaged representatives from both the County Executive and the Assembly in rigorous interactive sessions taking into account the relevant provisions of law. This involved the following activities:-

- i. Direct engagement into discussions with invitees from both the Executive and the Assembly
- ii. Reviewing the Sectoral Committees reports submitted to the Committee
- iii. Interrogation of documentary evidences submitted
- iv. Reviewing budget performance 2019/2020

It is worth noting that the submitted budget had explanation notes as required under regulation 39 of the Public Finance Management (County Governments) Regulations 2015. Nonetheless, there were some concerns that the same couldn't offer adequate explanations to the budget proposals made. This made it difficult for the Committee to fully understand the allocations proposed in the budget.

Mr. Speaker,

It is important to appreciate the Sectoral Committee's input to this budget approval process. However, their reports lacked crucial information such as the details for the departmental projects to be funded during the period. Justifications for proposed increments and reductions by the Committees were not fully captured and any data to support such decisions in their reports. Invitation for the County Executive Committee Members (CECMs) as above and some Sectoral Committee Chairs was thus inevitable to get clarity on some issues in order to come up with comprehensive budget report for adoption by the Assembly. The invitees included the followings:-

- i. CECM -County Treasury,
- ii. County Chief Officer (C.O) -County Ministry of Health,
- iii. CECM -County Ministry of Lands Infrastructure , Housing and Urban Development,
- iv. CECM –County Ministry of Agriculture, Water and Livestock development,
- v. C.O – County Ministry of Trade, Cooperatives and Investments,
- vi. C.O – Office of the Governor,
- vii. C.O – Public Service Management and administration
- viii. Representatives from the County Assembly Service Board,
- ix. The County Assembly Leadership.

- x. Chairperson, Committee on Health
- xi. Chairperson, Committee on Administration and Coordination of County Affairs
- xii. Chairperson, Committee on Finance.
- xiii. Chairperson, Special Committee on Covid-19

4.0 BACKGROUND

Mr. Speaker,

The budget estimates for the financial year 2020/2021 is eighth (8th) annual budget since the inception of the County Government in the year 2013 and the third (3rd) under the leadership of the new administration. It is a budget prepared during very harsh economic time due to the Corona virus which has already been declared a Global pandemic. Optimistic that the scourge will capsize, the economy will gradually rebuild as the county makes all the indispensable determination to collect revenues adequate to sustain the proposed expenditures.

Mr. Speaker,

Section 129 of the PFM Act, 2012 inter alia provides that;

'Following approval by the County Executive Committee, the County Executive Member for Finance shall-

Submit to the County Assembly the budget estimates, supporting documents, and any other Bills required to implement the budget except the Finance Bill, by the 30th April in that year ...'

The CEC Member, County Treasury and the Clerk of Assembly on 30th April, 2020 submitted to the County Assembly the Budget Estimates for the financial year 2020/2021 for consideration by the Assembly. The budget

estimates was prepared in line with the Budget Statement Policy which provided the guidelines thereto with a total of KES. 11,241,866,317.00. This includes KES. 10,380,313,867.00 and KES. 861,552,450.00 for both the County Executive and the County Assembly budget respectively.

Mr. Speaker,

The County budget estimates for the financial year 2020/2021 as submitted above was subsequently laid on the Table of the Assembly on 13th May, 2020. It is unfortunate that it took almost a month before the Sectoral Committees embarked on considerations of the budget estimates since the Committal. Nevertheless, this could be attributed to the fact that the Assembly has been on a sine die recess and operating from home due to COVID-19 and in attempt to ensure members safety . This however has delayed the whole process of the budget considerations and approval. It would be prudent to give the Committees ample time for a keen budget scrutiny being the ones who undertake direct oversight role to the line County Ministries.

Mr. Speaker,

To consider these estimates therefore, the Committee had a total of eight (8) sittings from Monday 15th to 24th of June, 2020 at the Assembly precincts. During this exercise, the Committee did a proper scrutiny to the budget and subjected the estimates to a test of law in compiling this report for adoption by the Assembly.

5.0 ACKNOWLEDGEMENT

Mr. Speaker,


The Committee on Budget and Appropriations extends her gratitude to the Office of the Speaker of Assembly and that of the Clerk of Assembly for the

unmeasured leadership and the necessary logistical support in this exercise. Of significance to note is the Committee members' commitment and resilience to complete the task within the given period amid the prevailing hard times of COVID-19. This was in an endeavor to adhere to the statutory deadline for approval of the budget and the Appropriation law by 30th June, as envisaged in Section 131(1) of the PFM Act, 2012.

Finally the committee is indebted to the CEC Members and the staff from both the Executive and the Assembly who offered invaluable technical support during this exercise and the service to the Committee in successively compiling this report.

Mr. Speaker,

It is therefore my pleasant duty and pleasure and on behalf of the Budget and Appropriations Committee to table this report and the recommendations for adoption by the Assembly.



Hon. Boniface Kitaa Kasina
Chairperson
Committee on Budget and Appropriations

June, 2020

6.0 THE COUNTY BUDGET ESTIMATES FOR FINANCIAL YEAR 2020/2021

Mr. Speaker,

As indicated above in this report, this is the eighth (8th) County Annual Budget to be considered by the Assembly since devolution was ushered under the Constitution of Kenya (CoK), 2010. The County annual estimates have been incremental over the period with gradual growth except for this budget under consideration with KES. 11,241,866,317. However, it is optimistic that the budget may slightly increase once the County Revenue Allocations Bill, 2020 is passed. The budget figures over the period have been tabulated as shown below:-

(Without re-vote)

2013/2014 – Kshs 6,548,244,241

2014/2015 – Kshs 7,635,960,523

2015/2016 – Kshs 8,089,575,084

2016/2017 – Kshs 8,889,828,722

2017/2018 – Kshs 9, 873,405,731

2018/2019 – Kshs. 11,775,231,412

2019/2020 – Kshs. 11,378,500,249 (with revote)

2020/2021 – Kshs. 11,241,866,317 (with revote)

Mr. Speaker,

The proposed County budget Estimates, 2020/2021 were separately submitted on 30th April, 2020 from both Arms of the Government by the CEC Member, County Treasury and the Clerk of Assembly respectively. The County budget submitted by the CECM, County Treasury comprised of KES. 6,095,308,630.00 and KES. 861,552,450.00 as recurrent

expenditures for the County Executive and the County Assembly respectively with a development allocation of KES. 4,285,005,237.00. It is important to note that the budget had no development expenditure for the County Assembly contrary to the Budget submitted by the Clerk of Assembly (COA) which had a development expenditure of KES. 25,526,978.00.

Mr. Speaker,

On 27th May, 2020 after the submission of the budget to the Assembly, the CECM County Treasury wrote to the Chairperson recalling the budget in a letter referenced CGKTI//CT/FIN/1/1/(2020-2021)/38 dated 27th May, 2020 (Annex v). The CECM had intended to revisit and adjust the budget with a view to incorporate emerging issues/development which included provisions for KES. 1,194,492,235.38 tabulated as below;

- i. KES. 498,159,155.60 – for Kenya Revenue Authority (KRA) for Pay as you earn(PAYE) arrears
- ii. KES. 608,205,059.78 – Tender fees for projects (drifts and road works) under the department of lands, Infrastructure, Housing and Urban Development awarded in the financial year 2015/16 whose investigations by the Ethics and Anti-Corruption Commission (EACC) have been concluded and files forwarded to the County Treasury.
- iii. KES. 88,128,020.00 being arbitration fees by the County Executive not factored in the submitted budget.

Mr. Speaker,

The County budget estimates for the financial year 2020/2021 had already been submitted and committed to the Budget and Appropriations Committee for considerations and thus a property of the Assembly. It is paramount to note also that an advertisement for public input to the

estimates had already been done and the Sectoral Committees ready to undertake the departmental budgets for recommendations to the budget Committee. A return of the budget as requested could amount to breach of process in budget legislation and thus, the CECM could only rely on a memorandum on the same. This could also be further clarified during his final submissions to the Committee on Budget and Appropriations as required of it by Section 131(2) of the PFM Act, 2012. An adjustment to cater for these allocations may substantially affect the submitted budget, however, the Committee will exercise the necessary diligence in handling the issue pertinently.

Mr. Speaker,

Section 107 of the PFM Act, 2012 provides that the budget revenue and expenditure appropriations shall be balanced. The submitted budgets put together were balanced at KES. 11,241,866,317.00 with a development of 38% and the recurrent at 62% as further required of it by Regulation 31 (c) of the Public Finance Management (County Government) Regulations, 2015,

Mr. Speaker,

It is imperative to note that a budget is a negotiated tool between both Arms of the County Government that also borrow a lot from precedents and good practices acquired in preceding budget making process. As adopted by the Assembly during the budget consideration for the financial year 2019/2020, budgets for every financial year should be prepared without the revote. It is unfortunate that the submitted budget had total revote of KES. 600M across the Ministries. Re-votes if any should be captured in the first supplementary budgets once the actual figures are duly

established at the end of the financial year. This will reduce the possible mistake of over/under casting figures which resultantly will affect budget.

Mr. Speaker,

The ceiling of revenue and expenditure had exceeded the ceilings in the approved County Fiscal Strategy Paper (CFSP) for financial year 2020/2021 of KES. 10,100,754,359.00 with KES. 541,111,958.00. This could be attributed to the variance between the Budget Statement Policy and the County Allocation of Revenue Bill, 2020 under discussion by the parliament. The own source revenue had been increased with KES. 448,977,921.00 from KES. 500M to KES. 948,977,921.00. This left the Committee to wonder how realistically this could happen owing to the post corona virus effects to the economy which certainly have to gradually grow.

The resource envelop to finance this budget was as analyzed below;

Equitable share	Kshs. 8,862,000,000.00
Grants	Kshs. 830,888,396.00
Own revenue	<u>Kshs. 948,977,921.00</u>
TOTAL	<u>Kshs. 11,241,866,317.00</u>

The County Allocation of Revenue Act (CARA), 2020 is at legislative stage and the Bill not yet passed. The proposed grants listed below are based on the Bill in assumption that there will be minimal changes to the figures as tabulated below:-

Compensation of User Fees Foregone-	22,499,906.00
Road Maintenance Fuel Levy -	264,131,438.00
Grants from World Bank (KDSP) -	45,000,000.00
World Bank (Universal Health) -	38,320,000.00
World Bank Agricultural - Rural Growth –	199,218,200.00
Capital Grants-Sweden funded (ASDSP Programme) –	15,428,645.00

HSSP/HSPS – (DANIDA/IDA) –	25,110,000.00
Development of Youth Polytechnics –	92,149,894.00
Kenya Urban Support Program- World Bank–	129,030,313.00
Kenya Urban Support Program (UIG)- World Bank –	<u>41,200,000.00</u>
	<u>830,888,396.00</u>

The revenue from the national grants proposed in the budget totals to KES. 830,888,396.00 which is lower than the grants for this financial year 2019/2020 by KES. 379,463,876.00. This is a big blow to the County budget with the increasing development expenditure demand.

Mr. Speaker,

As explained in this report, deviation from the CFSP, 2020/2021 was witnessed in the submitted budget. The deviation from the approved County Fiscal Strategy Paper (CFSP), 2020/2021 by the County spending entities is as analyzed in the table below:-

S/NO	County Ministry	Submitted Budget without revote	Approved CFSP Ceiling	Variance
1	Office of the Governor	1,116,060,395	1,162,960,395	(46,900,000)
2	Public Service Management and Administration	372,781,925	372,781,915	10
3	Agriculture, Water & Livestock Development	1,648,881,316	1,462,281,316	186,600,000
4	Basic Education, ICT & Youth Development	686,822,456	580,422,466	106,399,990
5	Lands, Infrastructure, Housing & Urban Development	892,447,373	793,869,452	98,577,921
6	Health & Sanitation	3,302,163,077	3,232,029,040	70,134,037
7	Trade, Cooperatives & Investment	550,937,678	450,937,678	100,000,000
8	Environment & Natural Resources	187,335,051	181,535,051	5,800,000
9	Tourism, Sports & Culture	150,786,500	182,786,500	(32,000,000)
10	The County Treasury	468,980,356	385,980,356	83,000,000
11	County Public Service Board	35,617,550	35,617,550	0
12	County Assembly Service Board	861,552,450	861,552,450	0
13	Kitui Municipality	279,315,300	291,215,300	(11,900,000)
14	Mwingi Town Administration	88,184,890	106,784,890	(18,600,000)
	TOTAL	10,641,866,317	10,100,754,359	541,111,958

The top County Ministries that had deviated from the ceilings allocated by the approved CFSP as shown above included;-

a) Increased beyond the CFSP ceiling by

Agriculture, Water and Irrigation –	KES. 186.6M
Basic Education, ICT and Youth Development-	KES. 106.4M
Trade, Industry and Cooperatives –	KES.100M
Lands, Infrastructure and Urban Development –	KES. 98.577M
County Treasury –	KES. 83M

a) underfunded below the ceiling by;

Office of the Governor –	KES. (46.9M)
Ministry of Tourism, Sports and Culture –	KES. (32M)
Mwingi town Administration –	KES. (18.6M)
Kitui Municipality –	KES. (11.9M)

Mr. Speaker,

Section 125 of the PFM Act, 2012 directs the statutory process in the preparation of the County Budget to inter alia include;

- (a) preparation and adoption of integrated development plan (CIDP) which shall include both long term and medium term planning;
- (b) planning 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 expenditures;
- (d) adoption of County Fiscal Strategy Paper;
- (e) preparing budget estimates for the county government and submitting estimates to the county assembly;
- (f) approving of the estimates by the county assembly;

(g) enacting an appropriation law and any other laws required to implement the county government's budget;

Mr. Speaker

Thus, the law envisages a procedure to be followed by the County Governments in approving the statutory budget document simply in the following order;

- i The County Integrated Development Plan (CIDP)
- ii The Annual Development Plan (ADP)
- iii The CFSP
- iv The Budget Estimates and
- v The Appropriation Law

Mr. Speaker,

An approval of one document in the sequence gives birth to preparation and approval of the succeeding one. Therefore, it would be unlawful to interchange the sequence as the preceding approval forms the legal basis for preparation of the successive budget document. At this point in time, it is worth noting that the County has consistently observed and adhered to these procedure. In addition, the statutory deadlines set by the law for preparation, submission and approval of these documents over the period have been observed.

7.0 COMPLIANCE WITH THE LEGAL PROVISIONS

Mr. Speaker,

The County budget making process is a legal process as contemplated in the laws viz;

The Constitution of Kenya, 2010, the Public Finance Management Act, 2012, the County Government Act, 2012, the County Assembly Standing Orders etc.

Mr. Speaker,

In compliance with the statutory provisions as articulated in the law above, the County budget under consideration was subjected to great extend passed a legal test. This included an examination on compliance to principles guiding in all the aspects of public finances such as openness and accountability, public participation and prudence in application of public funds as envisaged in Articles 201.

Mr. Speaker,

As contemplated in Article 224, the County Government majorly relied on the PFM Act, 2012 which provides for all the necessary statutory procedures and the requirements in the budget making process. This includes the requirements in preparation and adoption of statutory documents such as the ADP, CFSP and lastly the County Budget Estimates.

Mr. Speaker,

Section 107 of the PFM Act, 2012 further sets out the fiscal responsibility principles/objectives to be observed when making a county budget as listed hereunder;-

- a) the county government's recurrent expenditure shall not exceed the county government's total revenue;*
- b) over the medium term a minimum of thirty percent of the county government's budget shall be allocated to the development expenditure;*
- c) the county government's expenditure on wages and benefits for its public officers shall not exceed a percentage of the*

- county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;*
- d) over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;*
 - e) the county debt shall be maintained at a sustainable level as approved by county assembly;*
 - f) the fiscal risks shall be managed prudently; and*
 - g) A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.*

Though the budget complies to the most of the provisions as explained above in this report, it is however noticeable that the county government's expenditure on wages and benefits to employees is at 38% exceeding the set limit of 35% percent contrary to the provisions of regulation 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015. The submitted budget in overall tried to comply with the legal provisions, nevertheless, prudence in application of funds as emphasized by the law has resulted to some recommendations as contained in this report upon critical examination by the Committee.

8.0 REVIEW OF PUBLIC AND SECTORAL COMMITTEE VIEWS ON THE COUNTY BUDGET ESTIMATES 2020/2021.

Mr. Speaker,

As explained above in this report, it is unfortunate that there was no memorandum received on public participation despite the invitation on the same. This was till the last date of consideration of the budget

submitted without any document related thereto. However the Committee had to proceed with the budget since time could not allow for a re-advertisement for the same due to time limits set to approve the budget.

The Sectoral Committee reports had been compiled and submitted to the Committee on 15th June, 2020. As the law demands, this was paramount in giving a direction to take in consideration and compilation of this report. Some of the key issues and concerns which were outlined during examination of the sectoral reports are as listed below:-

Sectoral reports

- That County Allocation Revenue Act, 2020 is not yet passed. The revenue from the equitable share therefore was based CARA Bill which is still in the legislative stage.
- The budget has a revote of 600M distributed in most of the Ministries without adequate details what exact accrued expenditures they will cover.
- The own revenue of KES. 948,977,921.00 was outrageous and unachievable.
- The Sectoral Committees had critically examined their Sector budgets, however justifications proposed additions and reductions in the budget were not justified and supported by any statistical information
- The budget submitted by the CEC Member for County Treasury had indicated the whole allocation for the County Assembly as recurrent expenditure.
- Some of the proposed expenditures in the submitted budget were unjustifiable even upon explanation by the executive offices.

- There was a general outcry by the committees that there were some expenditures sneaked into the budget which had been dropped during the approval of the CFSP, 2020/2021.
- Most of the development expenditures proposed lacked crucial information as to the project identification, location and the tentative cost.
- Some items have repeatedly been provided for in the preceding budgets and explanations to the works covered by such was not given despite the importance in guiding for future allocations.

Mr. Speaker,

As the Committee interrogated these sectoral reports, it emerged clearly that there is a dire need for the overseeing County Assembly Committees to critically examine budget implementation across all the ministries. It is always very important to take stock on county development to ascertain whether the County is being propelled to the right direction of development. This will reduce misapplication of funds to non-resourceful areas as it has been the case in some budget items.

9.0 THE COMMITTEE GENERAL OBSERVATIONS.

Mr. Speaker,

The Committee reviewed these estimates vis-à-vis the Sectoral Committee reports, the submissions by the CECMs and the County Executive staff. Further, the Committee had a session with some few County Assembly Committee Chairpersons and the Clerk of Assembly, the Secretary County Assembly Service Board (CASB) who had also attended upon invitation to give more explanations on the County Assembly budget for financial year the 2020/2021.

Mr. Speaker,

The Committee on undertaking an examination and analysis of the submitted budget made the following observations;

- i. The submitted budget was balance at KES. 11,241,866,317.00 as required of it by the law.
- ii. That the ceiling of revenue and expenditure had increased from the approved CFSP KES. 10,100,754,359.00 with KES. 541,111,958.00 to submitted budget of KES. 11,241,866,317.00 as explained above in this report. This could be attributed to the proposed increase of revenues and the revote in the budget.
- iii. That the proposed revenue in the submitted budget had increased with KES. 128,534,037.00 and KES. 448,977,921.00 for the grants and own source revenues. However, the equitable share had gone down with KES. 36,400,000.00 as contained in the County Allocation of Revenue Bill, 2020 (CARB). The own source revenue was outrageous taking into account the post COVID-19 effects to economy.
- iv. That the budget factored an estimated revote of KES. 600M from the financial year 2019/2020 comprising of KES. 22.8M and 577.2M for both recurrent and development expenditures respectively. This is contrary to a resolution passed by the Assembly that revote could only be brought through a supplementary budget once the actual figures are ascertained at the close of a financial year despite explanations of fears to delayed payments.
- v. That the submitted budget had a development budget of KES. 4,285,005,237.00 and a recurrent of KES. 6,956,861,080.00 which translated to 38% and 62% respectively. This is a very lean

development budget taking into account the development needs in the County.

- vi. That in preparing the budget estimates 2020/2021, the CECM for the County Treasury to some good extent observed the recommendations made in the approved CFSP 2020/2021. However, it was notable that key components like own source revenue was not observed.
- vii. That the personnel ratio was again at 38% against the set limits of 35% to the total revenues. The County appears to have settled on a comfort zone on this budget factor which is a clear indication of derailing from the provisions of the law.
- viii. It is worth noting that the submitted budget had explanation notes as required under regulation 39 of the Public Finance Management (County Governments) Regulations 2015. However, the notes for the executive budget needs to be enhanced. Some key budget items are not offered clear explanations and thus making it inevitable to invite some CECMs to clarify on some provisions.
- ix. The both budget by the Executive and the Assembly had not factored any allocations for COVID-19 despite the rising figures of infection by the virus. However, it is prudent to note that the two supplementary budgets for the financial year 2019/2020 had allocated KES. 10M and KES. 437M in the first and the second supplementary budgets respectively.
- x. An explanation made by the oversight Committee on the County COVID-19 issues indicated that, these funds could have been applied to other areas which are not core to fighting the pandemic as expected thereof. It was profoundly a worrying status of affairs with very little done on the ground to fight the scourge with even the

- medics lacking prerequisite and preliminary protective gears to handle COVID-19 patients.
- xi. The County had done nothing pertaining restrictions and surveillance at the entry points thus posing high risk of transfer of infections into the county from other areas.
 - xii. Pending bills was only provided for in the two ministries; office of the Governor and Ministry of Education, Training, ICT and Skills Development at KES. 50M and 6M respectively.
 - xiii. There was a total of KES. 199M for staff medical insurance distributed across the County Ministries with an exception of the Ministry of Public Service management and Administration.
 - xiv. The legal fees was gradually increasing in every year having risen from KES. 48M to KES. 60M in this proposed budget for year 2020/2021.
 - xv. There was a proposed allocation of KES. 18M for purchase of a vehicle for the office Governors which the committee felt wasn't prudent as the department had just acquired a new vehicle with the budget 2019/2020.
 - xvi. The allocations for CLIDP and Pro-poor were at the demeaning end with KES. 460M and 60M in the submitted budget down from KES. 685M and KES. 100M in the current budget 2019/2020.
 - xvii. There was allocations of KES. 42M and 40M under the office of the Governor for Contingency fund and Emergency fund which the Committee felt it to be a double allocation in one budget item.
 - xviii. That there was an allocation of KES. 30M for County branding which the Committee could not comprehend.
 - xix. That the Ministry of Education, Training, ICT and Skills Development had no proposed allocations for construction of ECDE classrooms and

employment of more teachers as approved in the CFSP, 2020/2021. This relevant Committee was deeply worried by the trend in allocations made to the department which depicted non commitment to better education in the County.

- xx. There is a proposed allocation for counterpart funding to Rural Electrification Authority (REA) for KES. 45M and an allocation for maintenance of existing lighting projects. However, the budget lacks allocations for solar flood lights as opposed to the CFSP. This seems to compromise the good intent to light small towns in an endeavor to upscale trade activities.
- xxi. The budget lacks allocation for construction and upgrading of paly fields in the County.
- xxii. There is a proposed allocation of KES. 11M for Kalundu Eco park. This project has been benefiting with allocations year in year out yet no detailed report on the works done so far, thus further allocations to this project must be justified by the implementation status thereof.
- xxiii. That there were some allocation provided in the wrong ministries instead of them being placed where such functions are domiciled. The Committee will therefore recommend their transfer to the right designate ministries.

Mr. Speaker,

The Committee during her recommendation will seek to address some of the concerns as observed above while respecting the relevant provisions of the law, expenditure priority against the resources available for the disposal of the Committee.

10.0 COMMITTEE SPECIFIC RECOMMENDATIONS

Mr. Speaker,

The Committee took ample time to ensure that every aspect and contribution to this exercise was taken into consideration. Careful consultations were done as the members adequately deliberated on emerging issues of concern while taking into account the available budget resource envelop. As guided by Section 131 (2) of the PFM Act, 2012 and the County Assembly Standing Order 206 (5), the Committee to this end makes the following recommendations: -

A. THE PROPOSED RESOURCE ENVELOP

Mr. Speaker,

As observed above in this report, the proposed revenue (resource envelop) to finance the County Budget Estimates 2020/2021 has ultimately been recommended to be reduced in the following components;

- i. KES. 600M. for revote to be removed in its entirety from the budget. As explained above, a resolution passed by the Assembly on the same was that, revote should be factored in the first supplementary budget once the actual figures have been established. This is made to avoid anonymous allocations which may result to a budget deficit.
- ii. The proposed own source revenue of KES. 948,977,921.00 be reduced to KES. 600M. The estimate was outrageous and unachievable owing to the fact that such revenue has never been collected in any financial year and this time amid the negative effects to the economy by the corona virus pandemic.

For this reason, the committee recommends a total of KES. 10,292,888,396.00 as the resource envelop as shown in annex ii attached to this report.

B. THE PROPOSED EXPENDITURES

Mr. Speaker,

Owing to the reduction on revenues as recommended above, adjustments to the proposed expenditures is inevitable. This is paramount in attempt to observe the cardinal rule of a balanced budget as envisaged in Regulation 31 (c) of the Public Finance Management (County Government) Regulations, 2015. Thus most of the proposed expenditures across the ministries have been affected in a rationalization exercise to confine the expenditures within the available resources to avoid a budget deficit. Some proposed expenditures have been dropped in their entirety or reduced with others being increased accordingly. To effect these changes therefore, the Committee has made the following recommendations:-

Office of the Governor

1. That drop the entire allocation of KES. 18M for budget item Purchase of Motor vehicles, under Program 1 General Administration, Planning and Support Services. It was the feeling of the Committee that this is not a priority owing to the prevailing budget constraints and that the Ministry should utilize the available vehicles.
2. That drop the entire allocation of KES. 42M for budget item Contingency Fund, under Program 2 National Social Safety Net (Pro-Poor Program) and Monitoring and Research Services. It was the feeling of the Committee that would amount to double allocation since the county has an emergency fund in place.

3. That reduce budget item, Medical Insurance cover with KES. 32M under Program I General Administration, Planning and Support Services and transfer the same to Ministry of Public Service Management and Administration for staff Medical insurance under the ministry.
4. That reduce budget item Legal dues/Fees, Arbitration and Compensation Payments with KES. 25M, under Program I General Administration, Planning and Support Services. The County should focus on reduced litigations by ensuring proper engagement of the legal counsel officers.
5. That reduce KES. 5M from the budget item, Contracted Professional Services (Consultancy services on policy, research and other cross-cutting issues), under the Program I General Administration, Planning and Support Services to cover the budget shortfall.
6. That reduce KES. 3M from budget item, Non- Residential Buildings – (partition of the Governor’s administration block) under Program I General Administration, Planning and Support Services. The remaining balance should suffice taking into account that the budget line had an allocation in the budget 2019/2020.
7. That transfer the whole allocation of KES. 20M for budget item, Training expenses- Other (Civic Education) under Program 3 Manifesto Implementation Unit and Other Crosscutting Issues to the Ministry of Public Service Management and Administration where the function is domiciled.
8. That drop the entire allocation of KES. 30.8M for budget item, Advertising, Awareness and Publicity Campaigns (County Branding) under Program 4, Cabinet Affairs, Public Affairs and Human Resource Management. The function is domiciled in another Ministry.

9. That increase with KES. 252M the budget item Other Infrastructure and Civil Works- CLIDP under program 1, General Administration, Planning and Support Services. CLIPD is one of the best implemented program whose positive impact is felt by the county citizens. Its budget as explained above has gradually been reducing. This increment will boost the kitty to the agreed amount of KES. 712M.

Ministry of Public Service Management and Administration

1. That provide a new allocation of KES. 32M for staff Medical insurance under the ministry being a transfer from the Office of the Governor. As explained, every ministry should have such an allocation to cater for this expenditure.
2. That increase with KES. 20M, the budget item Advertising, Awareness and Publicity Campaigns (for public participation) under Program 3 Devolution Services ministry being a transfer from the Office of the Governor.
3. That increase with KES. 25M the budget item, Accommodation-Domestic Travel under Program 3, Devolution Services as recommended by the Sectoral Committee.
4. That provide a new budget item line Purchase of Computers with KES 4.8M as recommended by the Sector Committee.
5. That factor in the budget a new allocation of KES. 20M for budget item, Non-Residential Buildings (Offices, Schools, Hospitals) under program 2, County General Administration and Field Services. The committee recommended this as necessary to jump start the completion of stalled Ward Administration offices across the county.
6. That increase with KES. 5M the budget item, Subscriptions to Newspapers, Magazines and Periodicals under Program 3,

Devolution Services. The amount in the budget was deemed to be insufficient.

7. That make a new provision of KES. 15M for Training expenses under the ministry. This is to enable the Ministry to undertake Civic Education where it is domiciled.

Agriculture, Water and Livestock Development

1. That drop the entire allocation of KES. 14,189,422.00 for budget item, Certified Crop Seeds under Program 2, Crops Development and management. It was the feeling of the Committee that this is not a viable project at the moment as line ministry could not even justify the work done by the previous allocations.
2. That drop the entire allocation of KES.3.5M for budget item, Research, Feasibility Studies (seed distribution and supervision) under Program 2, Crops Development and management due to the prevailing financial constraints.
3. That drop the entire allocation of KES. 132.3M for budget item, Purchase of Agricultural Machinery and Equipment (Ndengu processing plant, machinery equipment and tracking devices) under Program 3, Agribusiness and Information Management (Farm development & Agribusiness). It is the feeling of the Committee that the government is shifting her priorities to undertaking procurements and purchase of new machinery in disregard the financial constraints. The ministry should embrace utilization of already available and employ the funds to other resourceful areas.
4. That drop the entire allocation of KES. 19M for budget item, Agricultural Materials, Supplies and Small Equipment (food processing lab equipment) under Program 3, Agribusiness and

Information Management (Farm development & Agribusiness). This is not a priority project as explained above and thus the amount be reallocated to mitigate the budget shortfall.

5. That drop the entire allocation of KES.4M for budget item Other Infrastructure and Civil Works (food processing lab for training) under Program 3, Agribusiness and Information Management (Farm development & Agribusiness). The explanations made could not justify the urgency and thus not a priority at the moment.
6. That drop the entire allocation of KES. 40M for budget item, Specialized Materials – (meat value addition materials for fraying, cutting, canning and animals for slaughter) under Program 6, Livestock Resources Management and Development. The Ministry should first finish up with the construction works of the slaughter house. Equipping can be provided for through a supplementary budget.
7. That drop the entire allocation of KES. 7M for budget item, Purchase of Agricultural Machinery and Equipment (processing machines and equipment) under Program 6, Livestock Resources Management and Development. This is not a priority project and the reallocation will assist in cushioning the budget deficit.
8. That reduce budget item, Other Infrastructure and Civil Works with KES. 2M under Program 3, Agribusiness and Information Management (Farm development & Agribusiness). This is meant for cushioning the budget deficit.
9. That reduce by KES. 1M the budget item, Agricultural Materials, Supplies and Small Equipment (support ATC seedling nursery for fruit trees and processing lab) under Program 3, Agribusiness and

Information Management (Farm development & Agribusiness). This is meant to cushion the budget deficit.

10. That reduce by KES. 22M, the budget item setting up of honey Apiary at KEFRI under Program 6, Livestock Resources Management and Development. It was the feeling of the Committee that this should focus on improving honey farming across the county but not targeting a small area and concentrating development at the county headquarters.
11. That reduce the budget item, Pre-feasibility, Feasibility and Appraisal Studies under Program 4 Water Resources Management with KES. 5M. The reallocation is meant for cushioning the budget deficit.
12. That reduce budget item, Subsidies to Non-Financial – Other (Budget) under Program 4, Water Resources Management with KES. 20M. KITWASCO and KIMWASCO should exercise prudence in expending their collections from water sales.
13. That transfer the whole allocation of KES. 3M for budget item, Other Infrastructure and Civil Works (construction of slaughter house for meat value addition) under Program 6, Livestock Resources Management and Development to Ministry of Trade, Cooperatives and Investments where the function is domiciled.
14. That increase with KES. 10M the budget item, Other Infrastructure and Civil Works (Repairs & Rehabilitations) under Program 4, Water Resources Management. The additional allocations is meant for improving water supply across the County.

Basic Education, ICT and Youth Development

1. That reduce the budget item Training Expenses – Youths skills training under program 4, Youth Development Services with KES. 22.5 and

earmark part of the same for vocational training centers examination fees for students under the same program.

2. That reduce by KES.15.65M the budget item Casuals under program Youth Development Services. The reallocation is meant to create reserves to cater for other essential services within the ministry as recommended by the Sectoral committee.
3. That provide for a new allocation of KES. 5M for Purchase of furniture for ECDE centres as recommended by the Sectoral Committee.
4. That provide for a new allocation of KES. 12.5M out of the amount reduced from Training Expenses for Examination Fees for youth in Vocation Training canthers.
5. That make a provision of a new allocation of KES. 20M for construction of Toilets under budget item Non-residential buildings – provision of sanitation facilities- ECDE toilets under program 2, Primary Education. This will assist in providing small capacity two (2) restrooms in every ward.
6. That make a provision of a new allocation of KES. 17.28M for Hire of ECDE teachers. This is aimed at employing three (3) ECDE teachers in every county ward as highlighted by the Sectoral Committee.
7. That make a provision of a new allocation of KES. 48M for construction of ECDE classrooms under budget item Non-residential buildings- Construction of ECDE Classrooms. This amount will be to cater for construction of one (1) classroom in every ward.

Ministry of Lands, Infrastructure, Housing and Urban Development

To cushion the budget shortfall the Committee recommended the following;

1. That reduce with KES. 3M the budget item Purchase Tyres and other equipment, wearing parts under Program 1, General Administration and Planning.
2. That reduce with KES. 3M the budget item Maintenance Expenses – Motor Vehicles and cycles under Program 1, General Administration and Planning.
3. That reduce with KES. 1M the budget item Feasibility and Appraisal Studies-preparation of development plan under Land Policy Planning
4. That transfer KES. 3M each to Kitui Municipality and Mwingi Town Administration out of the budget item Lease titling of Kitui Municipality, Mwingi town, Mutomo town and Kabati under Land Policy Planning. It was the feeling of the Committee that the two entities are in a position to undertake their lease titling processing.
5. That reduce with KES. 2M the budget item Equipping of all Physical field stations (8 sub counties) under Land Policy Planning
6. That reduce with KES. 1M the budget item Tribunals Costs under Department of Land Registry, Adjudication and Settlement to cater for budget shortfalls.
7. That reduce with KES. 0.5M the budget item Plot verification, plot valuation and plot mapping under Department of Land Registry, Adjudication and Settlement to cater for budget shortfalls.
8. That reduce with KES. 2M the budget item Legal Dues/Fees (Support for land adjudication and titling) under Department of Land Registry, Adjudication and Settlement to cater for budget shortfalls.
9. That reduce with KES. 1.5M the budget item Software GIS, software license, software, implementation and training under Department of Land Registry, Adjudication and Settlement to cater for budget shortfalls.

10. That reduce with KES. 1.5M the budget item Refurbishment of Residential Buildings (20 houses) under Housing Development to cater for budget shortfalls.
11. That reduce with KES. 2M the budget item Legal Dues/Fees (Affordable housing program) under Housing Development to cater for budget shortfalls.
12. That reduce with KES. 1M the budget item Maintenance of Buildings – Residential under Housing Development.
13. That reduce with KES. 1M the budget item Maintenance of Buildings and Stations – Non-Residential under Housing Development.
14. That reduce with KES. 3M the budget item Other Infrastructure and Civil Works (Training on appropriate building) under Housing Development.
15. That reduce with KES. 40M the budget item Access Roads (Fuel, maintenance of plant machinery) under Construction of Roads and Bridges to cater for other priority projects and programs.
16. That drop the entire allocation of KES. 16M to budget item Zoning plan of public land (Parcel no 20120 kanyonyoo) industrial economic Lease titling of Kitui Municipality, Mwingi town, Mutomo town and Kabati under Land Policy Planning. The reallocation is to cater for budget shortfalls.
17. That drop the entire allocation of KES. 10M for budget item Purchase of Land for transport policy under Department of Survey and Mapping. The ministry should make use of the available public land within the County.
18. That drop the entire allocation of KES. 8M for budget item Surveying and Titling of 40 wards. It is imperative to note that Titling is a function of the National Government.

19. That drop the entire allocation of KES. 5M to budget item Valuation Roll under Housing Development. This budget item has been getting allocations in every year's budget. The milestones covered by the previous allocations must be explained before any recommendations for additional funding.
20. That drop the entire allocation of KES. 2M for the budget item Other Infrastructure and Civil Works Regularization of Urban town infrastructure under Housing Development to cater for budget shortfalls.
21. That drop the entire allocation of KES. 137M for budget item Purchase of Tractors and other Equipment under Construction of Roads and Bridges to cater for other priority projects and programs within the budget.
22. Provide an additional allocation of KES. 98M for Major roads (Bush clearing, grading and murraming). This to lease graders and dozers to cater for an increase of roads grading from 50 to 100 Kilometers per ward. In addition, the funds should also be utilized to open new 10 kilometers road for every ward for increased road network.
23. That provide a new allocation of KES. 150M under the Department of Roads for payment of contractors for roads and drifts that have been cleared by Ethic and Anti-Corruption Commission (EACC).

Ministry of Trade, Cooperatives and Investments

1. That reduce KES.3,118,500.00 from the allocation for budget item, Basic Salaries - Permanent Employees under program 1, General Administration Planning and Support Services being the entire salary and allowances estimated to be utilized by the impeached CECM for Trade, Co-operatives and Investments.

2. That drop the entire allocation of KES. 110M for the budget item County Empowerment Fund under Program 2, Trade Development and Promotion. The operationalization of this fund could only be allowed upon amendment of the regulations as recommended by the Controller of Budget (COB).
3. That drop the entire allocation of KES. 65M for budget item, Purchase of Trucks and Trailers (Livestock trucks) under Program 2, Trade Development and Promotion. This could result to double procurement in case the court rules in favour of the first supplier contracted.
4. That drop the entire allocation of KES. 5M for budget item, Pre-feasibility, Feasibility and Appraisal Studies (consultancy on investment master plan) under Program 2, Trade Development and Promotion. The reallocation will cater for the budget shortfalls.
5. That drop the entire allocation of KES. 13M for the budget item, Registration and training Expenses of societies – other (strategy 247-1) under Program 3, cooperative Development and Management. The budget item has allocations from the previous budgets and as such was not a priority considering the prevailing budget constraints.
6. That drop the entire allocation of KES. 65M for the budget item, Hire of equipment, Plant and Machinery under Program 3, cooperative Development and Management. The Committee didn't get enough information regarding utilization of previous fund allocated for the crusher. Further owing to the financial constraints, the County should embrace utilization of the existing machinery in other ministries.
7. That drop the entire allocation of KES. 50M for budget item, Other Infrastructure and Civil Works (Development of Mwingi and Mutomo KICOTECs) under Program 3, Cooperative Development

and Management. The line Committee had recommended that this should wait for completion of the structures at the two sites before any additional allocations are made to this budget item.

8. That drop the entire allocation of KES. 55M for budget item, Other Infrastructure and Civil Works (Market Development plus Kanyonyoo Market) under Program 3, Cooperative Development and Management. Construction of Kanyonyoo market had previously been funded which were reallocated in a supplementary budget under the request by the same ministry. Therefore, due to the prevailing budget constraints, the project can be prioritized.
9. That drop the entire allocation of KES. 55M for budget item, Purchase of Specialized Plant (KICOTEC Machines) under Program 3 Cooperative Development and Management as recommended by the Sectoral Committee that this was an independent County Corporation.
10. That drop the entire allocation of KES. 12M for budget item, Advertising, Awareness and Publicity Campaigns and branding of county products e.g honey, ballast, KICOTEC products under Program 3 Cooperative Development and Management as function is not domiciled in the ministry.
11. That provide an allocation of KES.3M for construction of slaughter house for meat value addition under the program Marketing Value Addition and Research transferred from the Ministry of Agriculture, Water and Livestock Development.
12. That provide KES. 100M under the Department of Cooperative Development for payment of Pay As You Earn (PAYE) arrears for Kenya Revenue Authority (KRA).

Ministry of Environment and Natural Resources

1. That reduce by KES. 2M the budget item, County tree growing programme (to increase tree cover towards the national target of 10%) under program Forest Conservation and Management. The reallocation will help in defraying the budget deficit.
2. That reduce by KES. 35M the budget item, Rural Electrification, Power Transmission and Distribution under power Transmission and Distribution. The reallocation is to defray the budget deficit.
3. That reduce by KES. 10M the budget item, Construction of mineral testing laboratory to spur wealth creation from County minerals phase 1. The balance should be enough to start construction works. Additional allocations can be done through a subsequent budgets.
4. That drop the entire allocation of KES. 5.7M from budget item, Purchase of Motor Vehicles (Pick Up for monitoring projects) under program 4 Waste Management. The ministry should utilize the available vehicles owing to the budget constraints.
5. That make a provision of KES.34.2M for installation of Solar Street Lights (Mulika Mwizi) under the program Alternative Energy Technologies.

Ministry of Tourism, Sports and Culture

1. That reduce by KES. 11M the budget item, Other Infrastructure and Civil Works (of Kalundu Eco Park- Car Park, Continuous Landscaping, Completion) under Tourism Infrastructure Development. The project has been allocated funds year in year out yet very slow implementation pace. The reallocation is to defray budget deficit in other priority projects and programs.

2. That reduce by KES. 4M the budget item, Specialized Materials – Sport talent Development (Develop-Rugby, KICOSCA, CASA, KYISA and Sports Equipment) under program 5 sports to defray the budget shortfall.
3. That reduce by KES. 1M the budget item, Research Allowance-Promote talent through partnership with Federations under program 5 sports to defray the budget shortfall.
4. That provide an allocation of KES. 1M for Kitui Public Park opposite the Kitui law courts to cater for renovation, maintenance, purchase of a water tank, construction of a washroom and a kiosk at the gate as recommended by the corresponding Sectoral Committee.
5. That make a provision of KES.10M for construction of Toilets and Dias in the playing grounds across the wards.
6. That make an additional allocation of KES.15M for completion of Lower Eastern Heritage Centre under the program Conservancy of Heritage.

County Treasury

To cater for the budget shortfall, the Committee recommended the following:-

1. That reduce by KES. 11M the budget item, Emergency Fund under Civil Contingency Reserves.
2. That drop the entire allocation of KES. 5M for the budget item, Purchase of Motor Vehicles to cater for budget shortfalls. The ministry should utilize the available vehicles.

3. That reduce by KES. 4M the budget item, Other Operating Expenses – other (Revenue Enhancement system) under program 4 Public Financial Management.
4. That reduce by KES.1M, the budget item, Contracted Professional Services (Asset tagging). The balance properly utilized will suffice.
5. That reduce by KES.3M the budget item, Purchase of Software- Annual support to revenue automation programme. Previous allocations to this budget item have been done with very minimal impact to the County revenue.
6. That drop the entire allocation of KES. 3.5M for budget item, Pre-feasibility, Feasibility and Appraisal Studies- Asset Register to defray the budget deficit.

Kitui Municipality

1. Provide an allocation of KES. 3M being a transfer from the Ministry of Lands, Infrastructure, Housing and Urban Development for Lease titling at Kitui Municipality.

Mwingi Town Administration

1. Provide an allocation of KES.3M being a transfer from the Ministry of Lands, Infrastructure, Housing and Urban Development Lease titling at Mwingi town.
2. Provide an allocation of KES.10M for putting up Jua-Kali Sheds at Mwingi town.

The County Assembly

As observed above, there was every need for enhanced oversight role over the COVID-19 budget allocation implementation. It was established by the Committee that very minimal undertakings had been done

notwithstanding the substantial budget allocation to fight the scourge in previous supplementary budget. Owing to this reason therefore, more allocations was necessary to support COVID-19 Committee operations since the submitted budget 2020/2021 did not factor any funds as such. Thus, the Committee made the following recommendations:-

1. That reduce by KES. 2M, the budget item Transport Allowance under program 2, Legislation, Representation and Oversight.
2. That reduce by KES. 5M, the budget item County Assembly Attendance Allowance under the program 2, Legislation, Representation and Oversight.
3. That reduce by KES. 15M, the budget item Domestic travel and Subsistence, and other Transport costs under program 2, Legislation, Representation and Oversight.
4. That reduce by KES. 27M the budget item foreign travel and Subsistence, and other Transport costs under program 2, Legislation, Representation and Oversight.
5. That increase with KES. 36M the amount allocated for the budget item Advertising, Awareness and Publicity Campaigns for ward forums.
6. That make a provision of a new allocation of KES. 13M earmarked for utilization by the County Assembly Special Committee on COVID-19.

Other specific recommendations

1. That the Committee on Budget and Appropriations urges County Assembly Sectoral Committees to enhance their oversight role specifically on budget implementation. It is work in vain for the

Assembly to make very good resolutions which are never implemented.

2. That the budget estimates once submitted should at least be tabled and committed within three days from such submission. This will allow timely legislation and adherence to the set statutory deadlines.
3. All other proposals in the submitted budget that are not affected by these recommendations to be approved as submitted.

Mr. Speaker,

The Committee unanimously agreed on the recommendations made above save for two members who had reservations as attached (See annexures vi & vii)

11.0 CONCLUSION

Mr. Speaker,

These adjustments maintains a budget balanced with neither a surplus nor a deficit at a total of Kshs 10,292,888,397.00 being KES. 9,431,335,946.00 and KES. 861,552,450.00 for County Executive and the County Assembly budgets respectively.

The summary of recommended expenditure for the financial year 2020/2021 by program will therefore appear as contained in annex III to this report.

Mr. Speaker,

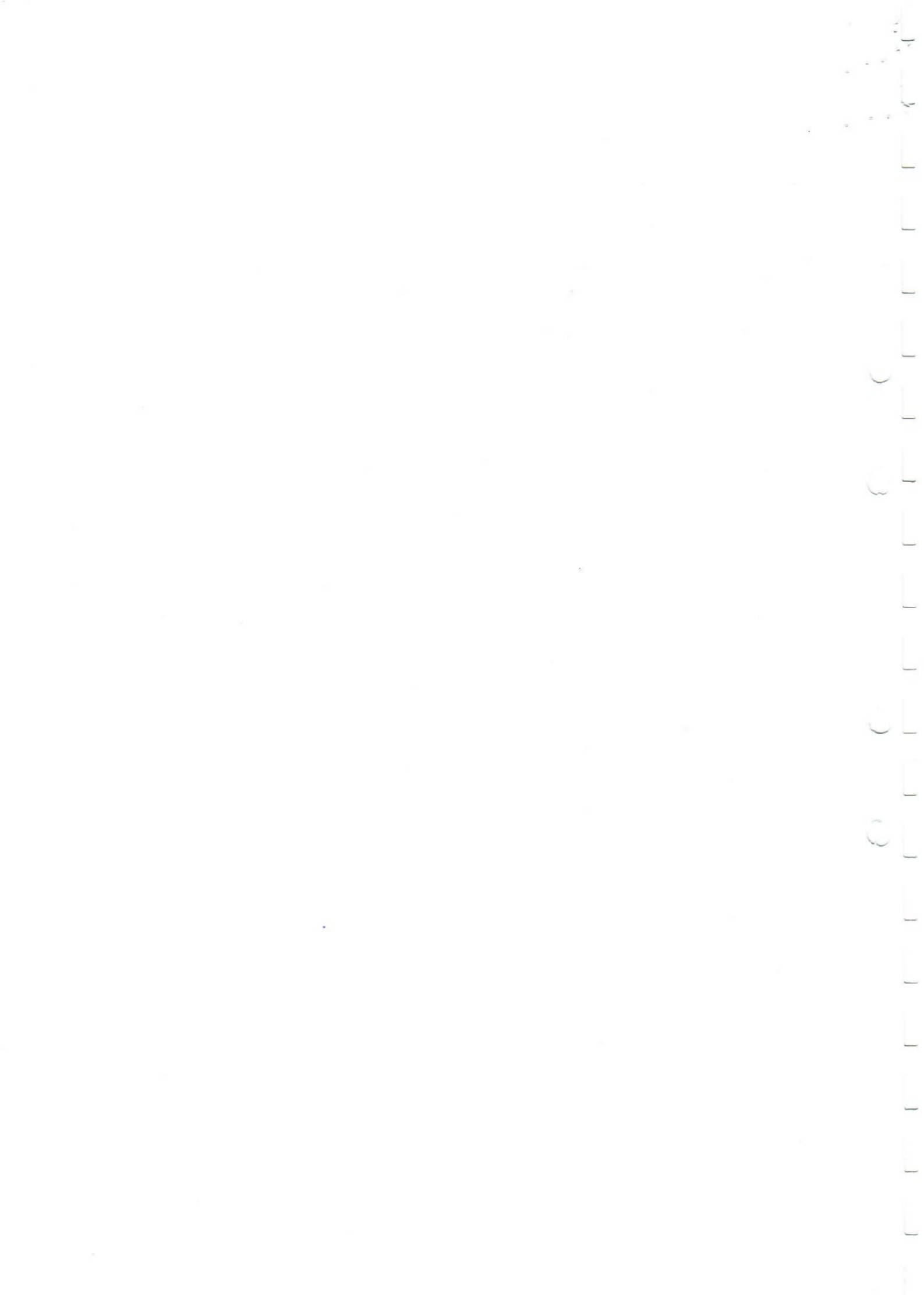
The Committee therefore requests this House to resolve as follows;

That:-

- a) The House adopts this report;

- b) The proposed amendments to the budget estimates 2020/2021 as contained in this report be adopted; and
- c) The recommended budget summary in **annex III** becomes the basis for the appropriations for the financial year 2020/2021.

*Report Compiled by **Charles N. Nyaga** (Senior Fiscal Analyst I), **Mulandi Kavali** (First Clerk Assistant) and **Chris Mwangangi** (Second Clerk Assistant).*



ANNEX I

**SIGNED LIST OF MEMBERS OF THE BUDGET AND APPROPRIATIONS
COMMITTEE IN AGREEMENT AND ADOPTION OF THE REPORT ON
THE KITUI COUNTY BUDGET ESTIMATES 2020/2021**

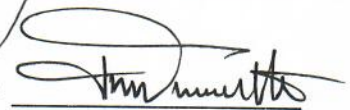
1. Hon. Boniface K. Kasina

-Chairperson



2. Hon. James M. Munuve

-Vice Chairperson



3. Hon. Mary P. Ndumbu

-Member



4. Hon. Sylvester K. Munyalo

-Member



5. Hon. Stephen I. Katana

-Member



6. Hon. James M. W Kula

-Member



7. Hon. Ann M. Mumo

-Member



8. Hon. Deiys M. Mukala

-Member



9. Hon. Alex N. Musili

-Member





ANNEX II

COUNTY GOVERNMENT OF KITUI

REVENUE PROJECTIONS FOR FY 2020/2021 AND THE MTEF

S/No	Source	Actual Revenue	Revenue	Revenue	Revenue	Projected Estimates	
		2018/19	Estimates 2019/20	Estimates 2020/21	Estimates 2020/21	2021/22 (Kshs)	2022/23 (Kshs)
		(Kshs)	Kshs	Kshs	Kshs		
1	Equitable share	8,729,200,000	8,830,350,000	8,862,000,000	8,862,000,000	9,713,385,000	10,684,723,500
2	Grants						
	Free Maternal Healthcare						
	Compensation for User Fees Forgone	22,499,906	22,499,906	22,499,906	22,499,906	24,299,898	26,243,890
	Road Maintenance Fuel Levy	287,290,294	280,638,858	264,131,438	264,131,438	303,089,967	327,337,164
	Grants from World Bank (KDSP)		30,140,998	45,000,000	45,000,000	32,552,278	35,156,460
	World Bank (Universal Health)	67,082,450	146,059,341	38,320,000	38,320,000	157,744,088	170,363,615
	World Bank (Agriculture - Rural Growth)	50,078,476	384,709,261	199,218,200	199,218,200	415,486,002	448,724,882
	HSSP/HSPS - (DANIDA/IDA)	29,008,126	26,062,500	25,110,000	25,110,000	28,147,500	30,399,300
	World Bank loan to Supplement financing of County Health Facilities	-					
	Development of Youth Polytechnics	44,141,075	72,882,525	92,149,894	92,149,894	78,713,127	85,010,177
	Other GOK Grants (Doctors & Nurses Allowance)	-					
	Kenya Urban Support Project - World Bank	232,374,200	363,132,592	129,030,313	129,030,313	392,183,199	423,557,855
	Kenya Urban Support Project (UIG)- World Bank	41,200,000	50,000,000			54,000,000	58,320,000
	ASDSP	8,946,484	36,633,313	15,428,645	15,428,645	39,563,978	42,729,096
	KCEP-COCRLA		3,251,286			3,511,389	3,792,300
	FAO		4,337,271			4,684,253	5,058,993
	Pro Poor		1,592,166			1,671,774	1,755,363
	Subtotal	782,621,011	1,421,940,017	830,888,396	830,888,396	1,535,647,453	1,658,449,096
		9,511,821,011	10,252,290,017	9,692,888,396	9,692,888,396	11,249,032,453	12,343,172,596
3	Own Revenue						
	County Ministries/Entity						
	Office of the Governor						
	Ministry of Public Service Management and Administration	9,876,970	15,200,000	13,600,000	13,600,000	14,280,000	14,994,000
	The County Treasury	126,941,699	140,000,000	137,000,000	137,000,000	143,850,000	151,042,500
	Ministry of Health and Sanitation	176,097,641	230,000,000	242,000,000	242,000,000	254,100,000	266,805,000
	Ministry of Basic Education, ICT and Youth Development	-					
	Ministry of Trade, Cooperatives and Investments	1,046,812	50,000,000	38,200,000	38,200,000	40,110,000	42,115,500

S/No	Source	Actual Revenue	Revenue	Revenue	Projected Estimates	
		2018/19 (Kshs)	Estimates 2019/20 Kshs	Estimates 2020/21 Kshs	2021/22 (Kshs)	2022/23 (Kshs)
	Ministry of Land Infrastructure and Urban Development	26,925,512	35,000,000	39,800,000	41,790,000	43,879,500
	Ministry of Tourism, Sports and Culture	132,500	2,000,000	1,100,000	1,155,000	1,212,750
	Ministry of Agriculture water and Livestock Development	16,418,764	24,000,000	36,900,000	38,745,000	40,682,250
	Ministry of Environment, Energy and Minerals Investment Development	850,900	1,800,000	3,500,000	3,675,000	3,858,750
	Kitui Municipality	57,387,816	67,000,000	58,900,000	61,845,000	64,937,250
	Mwingi Town Administration	27,966,066	35,000,000	29,000,000	30,450,000	31,972,500
	Subtotal	443,644,680	600,000,000	600,000,000	630,000,000	661,500,000
	TOTAL	9,955,465,691	10,852,290,017	10,292,888,396	11,879,032,453	13,004,672,596
	% of Equitable Share	88	81		82	82
	% of Own Resources	4	6		5	5
	% of Grants	8	13		13	13
		100	100		100	100
	Revote from previous budget	880,167,531	526,210,232	-	-	-
	Total Resource Envelope	10,835,633,222	11,378,500,249	10,292,888,396	11,879,032,453	13,004,672,596

ANNEX II KITUI COUNTY GOVERNMENT - BUDGET FY 2020/21

County Ministry	Recurrent Estimates		Total Recurrent Estimates	Development Estimates	Total Budget Estimates	%
	PE	O&M				
Office of the Governor	152,898,059	212,362,336	365,260,395	827,000,000	1,192,260,395	12%
Ministry of Public Service Management and Administration	300,000,000	174,581,925	474,581,925	20,000,000	494,581,925	5%
Ministry of Agriculture, Water & Livestock Development	336,334,273	165,342,107	501,676,379	884,215,516	1,385,891,895	13%
Ministry of Basic Education, ICT & Youth Development	143,800,000	364,902,562	508,702,562	242,749,894	751,452,456	7%
Ministry of Lands, Infrastructure, Housing & Urban Development	169,529,447	79,741,488	249,270,935	644,676,438	893,947,373	9%
Ministry of Health & Sanitation	2,269,051,963	514,681,114	2,783,733,077	518,430,000	3,302,163,077	32%
Ministry of Trade, Cooperatives & Investment	143,318,607	74,080,571	217,399,178	3,420,000	220,819,178	2%
Ministry of Environment & Natural Resources	38,942,322	64,522,081	103,464,403	65,370,648	168,835,051	2%
Ministry of Tourism, Sports & Culture	75,434,143	43,573,237	119,007,380	41,779,120	160,786,500	2%
The County Treasury	194,668,224	181,812,132	376,480,356	65,000,000	441,480,356	4%
County Public Service Board	16,745,700	18,871,850	35,617,550	-	35,617,550	0%
County Assembly Service Board	437,817,452	398,208,020	836,025,472	25,526,978	861,552,450	8%
Kitui Municipality	30,000,000	78,841,100	108,841,100	173,474,200	282,315,300	3%
Mwingi Town Administration	34,570,018	37,214,872	71,784,890	29,400,000	101,184,890	1%
TOTALS	4,343,110,208	2,408,735,394	6,751,845,602	3,541,042,794	10,292,888,396	100%
PERCENTAGES	42	23	66	34	100	

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COUNTY GOVERNMENT OF KITUI
SUMMARY OF FY 2020/2021 BUDGET PER VOTE AND PROGRAMME

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES	DEVELOPMENT ESTIMATES	TOTAL ESTIMATES
		Kshs	Kshs	Kshs
Office of The Governor	Total	365,260,395	827,000,000	1,192,260,395
	0701003710 P1: General Administration Planning and Support Services	222,160,395	767,000,000	989,160,395
	0702003710 P2: National Social Safety Net	20,200,000	60,000,000	80,200,000
	0703003710 P3: Cabinet Affairs	78,300,000	-	78,300,000
	0704003710 P4: Public Financial Management	44,600,000	-	44,600,000
	0705003710 P5: Human Resource	-	-	-
	0706003710 P6: Publicity and Reception Services	-	-	-
	0707003710 P7: Monitoring and research services	-	-	-
Ministry of Public Service Management and Administration	Total	474,581,925	20,000,000	494,581,925
	0701003710 P1: General Administration Planning and Support Services	124,577,292	-	124,577,292
	0705003710 P2: County Government Administration and Field Services	159,826,509	20,000,000	179,826,509
	0706003710 P3: Devolution Services	190,178,123	-	190,178,123
Agriculture, Water & Livestock Development	Total	501,676,379	884,215,516	1,385,891,895
	0101003710 P1: General Administration Planning and Support Services	321,890,272	-	321,890,272
	0102003710 P2: Crop Development and Management	3,669,503	210,718,200	214,387,703
	0103003710 P3: Agribusiness and Information Management	37,024,533	16,000,000	53,024,533
	0101020000 P4: Agricultural Extension Services and Training	31,057,638	27,705,645	58,763,283
	0104003710 P5: Irrigation and Drainage Infrastructure	2,846,957	-	2,846,957
	0105003710 P6: Fisheries Development and Management	2,381,713	-	2,381,713
	0106003710 P7: Livestock Resources Management and Development	9,647,619	15,687,204	25,334,823
	0111003710 P8: Water Resources Management	93,158,145	614,104,467	707,262,612
Basic Education, ICT and Youth Development	Total	508,702,562	242,749,894	751,452,456
	0501003710 P1: General Administration, Planning and Support Services	105,269,850	-	105,269,850
	0502003710 P2: Primary Education	293,138,061	89,000,000	382,138,061
	021000 P3 ICT Infrastructure Development	24,632,700	-	24,632,700
	0504003710 P4: Youth Training and Development	85,661,951	151,049,894	236,711,845
	0503003710 P5: Quality Assurance and Standards	-	2,700,000	2,700,000
Lands, Infrastructure, Housing and Urban Development	Total	249,270,935	644,676,438	893,947,373
	0101003710 P1: General Administration Planning and Support Services	129,574,137	-	129,574,137
	0108003710 P2: Land Policy and Planning	19,465,289	16,045,000	35,510,289
	0107003710 P3: Housing Development and Human Settlement	8,327,159	9,500,000	17,827,159
	0109003710 P4: Government Buildings	23,444,508	1,000,000	24,444,508
	0110003710 P5: Road Transport	68,459,842	618,131,438	686,591,280
Health & Sanitation	Total	2,783,733,077	518,430,000	3,302,163,077
	0401003710 P1: General Administration, Planning & Support Services	198,540,205	-	198,540,205
	0404003710 P2: Maternal and Child Health	130,830,373	63,430,000	194,260,373
	0403003710 P3: Preventive & Promotive Health Services	13,111,520	-	13,111,520
	0402003710 P4: Curative Health Services	2,441,250,979	455,000,000	2,896,250,979
Trade, Cooperatives and Investments	Total	217,399,178	3,420,000	220,819,178
	0301003710 P1: General administration and support-H/Qs	64,254,407	-	64,254,407
	0303003710 P2: Trade development and Promotion	22,560,000	-	22,560,000
	0304003710 P3: Cooperative development and Management	130,584,771	3,420,000	134,004,771

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES	DEVELOPMENT ESTIMATES	TOTAL ESTIMATES
		Kshs	Kshs	Kshs
Environment and Natural Resources	Total	103,464,403	65,370,648	168,835,051
	1001003710 P1 General Administration, Planning and Support Services	56,272,667	-	56,272,667
	1002003710 P2 Environment Management and Protection	22,603,393	5,600,000	28,203,393
	1005003710 P3 Power Transmission and Distribution	2,511,030	10,500,000	13,011,030
	1006003710 P4 Alternative Energy Technologies	2,893,376	41,170,648	44,064,024
	1008003710 P5 Mineral Resources Management	19,183,937	8,100,000	27,283,937
Tourism, Sports and Culture	Total	119,007,380	41,779,120	160,786,500
	0301003710 P1: General Administration, Planning and Support Services	35,247,725	-	35,247,725
	0305003710 P2: Tourism Development and Promotion	46,934,680	10,500,000	57,434,680
	0903003710 P3: Sports	16,265,123	11,000,000	27,265,123
	0904003710 P4: Culture	5,097,572	17,500,000	22,597,572
	0902003710 P2: Gender	6,876,935	-	6,876,935
	0905003710 P5: Social Development and Children Services	8,585,345	2,779,120	11,364,465
The County Treasury	Total	376,480,356	65,000,000	441,480,356
	0701003710 P1: General Administration, Planning and Support Services	61,505,170	20,000,000	81,505,170
	0710003710 P2: Economic Policy and National Planning	95,879,231	45,000,000	140,879,231
	0711003710 P3: Monitoring and Evaluation Services	11,533,471	-	11,533,471
	0712003710 P4: Public Financial Management	207,562,484	-	207,562,484
County Public Service Board	Total	35,617,550	-	35,617,550
	0701003710 P1: General Administration, Planning and Support Services	12,673,341	-	12,673,341
	0713003710 P2: Human Resource Management and Development	17,914,595	-	17,914,595
County Assembly Service Board	Total	836,025,472	25,526,978	861,552,450
	0701013710 P1: General Administration, Planning and Support Services	255,287,291	25,526,978	280,814,269
	0715013710 P2: Legislation, Representation and Oversight	580,738,181	-	580,738,181
Kitui Municipality	Total	108,841,100	173,474,200	282,315,300
	0201003710 P1: General Administration Planning and Support Services	37,821,268	9,643,887	47,465,155
	0202003710 P2: Road Transport	14,620,000	146,130,313	160,750,313
	0307003710 P 3: Trade Development and Promotion	11,016,776	17,700,000	28,716,776
	0730003710 P.4 Control and Management of Public finances	24,128,056	-	24,128,056
	0900003710 P .5 Social Protection, Culture and Recreation	21,255,000	-	21,255,000
	26405033710 P .6 Kenya Urban Support Programme	-	-	-
Mwingi Town Administration	Total	71,784,890	29,400,000	101,184,890
	0201003710 P1: General Administration Planning and Support Services	48,587,320	1,500,000	50,087,320
	1001000000 P2: Environmental Policy Management	4,075,681	7,650,000	11,725,681
	0109003710 P3: Government Buildings	7,227,937	16,150,000	23,377,937
	0207003710 P4: Urban and Metropolitan Development	7,697,351	3,100,000	10,797,351
	0706003710 P5: Devolution Services	4,196,601	1,000,000	5,196,601
Total Voted Expenditure Kshs		6,751,845,602	3,541,042,794	10,292,888,396

County Executive	5,915,820,130	3,515,515,816	9,431,335,946
County Assembly	836,025,472	25,526,978	861,552,450
Total County Budget	6,751,845,602	3,541,042,794	10,292,888,396

COUNTY GOVERNMENT OF KITUI



THE COUNTY ASSEMBLY SECOND ASSEMBLY – FOURTH SESSION

PUBLIC PARTICIPATION ON THE KITUI COUNTY BUDGET ESTIMATES FOR FINANCIAL YEAR 2020/2021

Pursuant to the provisions of Article 196(1) (b) of the Constitution of Kenya 2010, the Kitui County Assembly Standing Order No. 120(3) and in adherence to the guidelines issued by the National Emergency Response Committee (NERC) on public gatherings due to the Covid-19 pandemic, the County Assembly of Kitui hereby informs the general public that the public participation of **THE KITUI COUNTY BUDGET ESTIMATES FOR FY 2020/2021** will be conducted through submission of **written memoranda**.

Members of the general public, civil society, NGOs, professional groups, youths, women groups, persons living with disability, traders and faith based organizations are encouraged to participate.

Copies of the 2020/2021 Budget Estimates can be downloaded from the County Assembly website www.kituiassembly.org/

The views or memoranda on the Budget Estimates may be hand delivered to the respective Members of the County Assembly Ward Offices, the Office of the Clerk of Assembly **P.O. Box 694 – 90200 Kitui** or be emailed to kituiassembly@gmail.com on or before **Sunday, June 7th, 2020 by 5.00 p.m.** (Soft copies of written memoranda through the provided email address are most preferable).

E.M.A. MUTAMBUKI
CLERK OF THE COUNTY ASSEMBLY



COUNTY GOVERNMENT OF KITUI

31

TEL: 044-4422041, 4422304
Email: finance@kitui.go.ke.



P.O. BOX 33 – 90200
KITUI

COUNTY TREASURY

When replying please quote

Ref No. CGKTI/CT/FIN/1/I/(2020-2021)/38

27TH MAY, 2020

CHAIRMAN
BUDGET AND APPROPRIATION COMMITTEE
KITUI COUNTY ASSEMBLY

THROUGH,

THE SPEAKER
KITUI COUNTY ASSEMBLY

RE: RECALLING BUDGET ESTIMATES FOR THE 2020/21 FY

Section 129 (2) (a) of the Public Finance Management Act, 2012 requires the County Executive Committee Member for Finance to submit to the County Assembly budget estimates, supporting documents, and any other bills required to implement the budget, except the Finance Bill, by 30th April in that year. In Compliance with this section, the County Executive submitted the 2020-21FY budget estimates on 30th April 2020. However, Mr. Chairman, new developments have emerged since then which requires the County Executive to review the budget to factor in these new developments.

Kenya Revenue Authority (KRA) conducted a reconciliation exercise on the payment of taxes by Kitui County Government for the period March 2013 to April 2018. On conclusion of this exercise, the Commissioner of Public Service Division in KRA sent a notice of assessment to the Kitui County Executive demanding taxes arrears totaling to Kshs. 498,159,155.60 (PAYE on payroll, Kshs. 252,465,090.73, PAYE on motor vehicle benefit Kshs. 64,408,311.49, withholding VAT Kshs. 102,729,100.80 and withholding income tax Kshs. 78,556,652.58). This amount, Mr. Chairman, was not factored in the budget submitted on 30th April 2020 and requires the budget to be adjusted.

The Ethics and Anti-Corruption Commission (EACC) have been investigating drifts and road works tenders which were awarded during 2015-16 FY. The EACC has finalized on these files which have since been returned to the County Treasury for further processing. The total sum of the tenders is Kshs. 608,205,059.78. Further, there are bills totaling to Kshs. 88,128,020 being arbitration fees by the County Executive which were not factored in the submitted budget estimates for 2020-21 FY. A total of Kshs. 1,194,492,235.38 which needs to be factored in the 2020-21FY budget.

Mr. Chairman, the County Executive conducted public participations on CFSP in February 2020 to get priority projects to be implemented during 2020-21FY. This formed the basis for the CFSP document approved by the county Assembly. However, this was before the first case of COVID-19 was reported in Kenya. Since COVID-19 was reported, the Country's and County's economic activities have severely been affected bringing the Country's economy to its knees. Bearing this in mind and the need to lay down strategies to resuscitate the economy, the County Executive came up with post COVID-19 recovery strategy which will enable the county recover from the devastating effects of COVID-19 by focusing on programmes that will create employment to youth and at the same time generate income to the county. Ministries have finalized their post COVID-19 recovery strategies which were not factored in the submitted budget.

Given the above new developments, Mr. Chairman, the County Executive wishes to recall the 2020-21 FY budget estimates submitted on 30th April 2020 to capture the new developments and resubmit them again in time for County Assembly deliberations before the start of the 2020-21 FY in July 2020.

I thank you.

A handwritten signature in black ink, appearing to read 'Ben Katungi', with a horizontal line drawn through it.

Ben Katungi
County Executive Committee Member
County Treasury

CC:

Clerk, County Assembly of Kitui

TO CHAIRPERSON BUDGET AND APPROPRIATION COMMITTEE

COUNTY ASSEMBLY OF KITUI

P.O BOX 694 KITUI.

24/6/2020.

RE: DISSENTING OPINION ON ANNUAL BUDGET ESTIMATES 2020-2021.

Pursuant to regulations 37(1) of the Public Finance Management (County Government 2015 which state;

(Where a County Assembly approves any changes in the annual estimate of the budget under section 131 of the Act any increase or reduction in expenditure of a vote, shall not exceed one (1) percent of the vote's ceilings).

On this I dissent by stating that the money allocated to the following programs has been removed thus violating the above quoted regulations:-

1. The empowerment fund which was to serve the common wananchi of kshs 110m.
2. Myanda programmes was totalling to kshs 17m.
3. Ndengu processing machinery and packaging of ksh 132m.
4. Export and processing plant of kshs 105m.
5. Stone crusher kshs 65m.

I therefore disagree with the committees proposals.

Yours'


Hon. Sylvester K. Munyalo

MCA -Matinyani Ward

Kitui County.

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ANNEX VII
TO CHAIRPERSON BUDGET AND APPROPRIATION COMMITTEE

COUNTY ASSEMBLY OF KITUI

P.O BOX 694 KITUI.

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5. Stone crusher kshs 65m.

I therefore disagree with the committees proposals.

Yours'



Hon. James Mbuvi Wangunze Kula

MCA -Chuluni Ward

Kitui County.

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