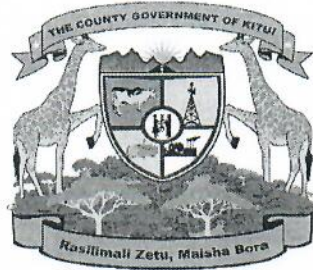


REPUBLIC OF KENYA



COUNTY GOVERNMENT OF KITUI

THE COUNTY ASSEMBLY

SECOND ASSEMBLY – (FOURTH SESSION)

BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON
CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY
APPROPRIATION BILL, 2020 (C/A BILL NO. 5, 2020)

THE CLERK'S CHAMBER

P.O. BOX 694-90200

KITUI.

DECEMBER, 2020

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1. ANNEXURES

- I. Signed Committee Members List
- II. Comparative Analysis Between the Approved Supplementary I and the Approved Budget, 2020/2021
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1. PREAMBLE

Mr. Speaker,

The role of consideration of a Supplementary Appropriation Bill is an absolute mandate of the Committee on Budget and Appropriations as provided under Standing Order No. 120 (5)(b) which expressly provides that;

“a County Revenue Fund Bill, an Appropriation Bill, a Supplementary Appropriation Bill or a Finance Bill shall be committed to the Budget and Appropriations Committee”.

The County Budget and Appropriations Committee is established under Standing Order No. 186 with specific mandate 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.*
- iii. To examine Bills related to the County Budget, including Appropriation Bills*

In view of the above therefore, it was the responsibility of the Committee on Budget and Appropriations to consider the submitted Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill No. 5, 2020) and make the necessary recommendations for approval by the Assembly.

2. COMPOSITION OF THE COMMITTEE.

Mr. Speaker,

The Committee on Budget and Appropriations as currently constituted comprises of the following Members: -

S/NO	NAME	DESIGNATION
1	Hon. Boniface K. Kasina	Chairperson
2	Hon James M. Munuve	Vice Chair
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. Alex N. Musili	Member
9	Hon. Anne M. Mumo	Member

3. BACKGROUND

Mr. Speaker,

The Kitui County Supplementary Appropriation Bill, 2020 was introduced to the Assembly by a way of First Reading as provided in Standing Order No. 119. This was upon attaining its maturity period of seven days pursuant to Standing Order No. 116. This took place during a morning Sitting held on 2nd December, 2020 and subsequently committed to the Budget and Appropriations Committee for consideration.

Mr. Speaker,

Section 135 (6) of the Public Finance Management (PFM) Act, 2012 and Standing Order 214(8) both provides that when a County Assembly has approved spending under subsection (2), a supplementary Appropriation Bill shall be introduced for the appropriation of the money spent. It is on this backdrop that the Kitui County Supplementary Appropriations Bill, 2020 (C/A Bill No 5, 2020) for the Kitui County Supplementary Budget I 2020/2021 was prepared and submitted to the County Assembly by the County Executive Committee Member (CECM) for the County Treasury.

Mr. Speaker,

The Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill No. 5, 2020) borrows heavily from the Approved Second Supplementary budget. Owing to this, it is expected to have minimal variances between the Bill and the approved Budget. The Committee will therefore be in agreement with most entries in the Bill save for errors of addition and commission which the Committee will rationalize in its recommendations.

Mr. Speaker,

In reviewing the Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill. No 5, 2020), the Committee retreated to Lysak Haven Park Hotel in Machakos for three days (4th to 6th December, 2020) to come up with this report.

4. ACKNOWLEDGEMENT

Mr. Speaker,

At this juncture, allow me to thank the Speaker of Assembly for approving the Committee retreat to come up with this report on the Bill. It was prudent for the same to take place to allow the Committee ample time to complete the vital exercise before the House adjourns for the December recess.

On behalf of the Committee I also extend my gratitude to the Members of the County Assembly for finding time to undertake this noble task to approve the Kitui County Supplementary Budget I, 2020/2021. I will not hesitate lastly to thank the members of the Committee on Budget and Appropriations and the service staff for the resilience and commitment to undertake this noble function within the shortest time.



Hon. Boniface K. Kasina

Chairman, Budget & Appropriations Committee

December, 2020

5. THE COMMITTEE CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY APPROPRIATION BILL, 2020 (C/A BILL. NO. 5, 2020).

5.1 Highlights of the Bill

Mr. Speaker,

Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill. No. 5, 2020) was submitted by the County Executive Committee Member for County Treasury adherence to Section 135 (6) of the Public Finance Management Act, 2012 which states;

“When the County Assembly has approved spending under subsection (2), a Supplementary appropriations Bill shall be introduced for the appropriation of the money spent”

Therefore, this will be an authorization for the County Government to spend the funds reallocated as approved in the Supplementary Budget. Its approval is key before any expenditure is allowed by the Controller of Budget. Upon the Committee’s consideration therefore, the following recommendations were made as contained below in this report.

5.2 Committee observations on the Bill

Mr. Speaker,

The Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill. No. 5, 2020), has been prepared in coherence with the approved Supplementary Budget, 2020/2021 as depicted above.

The Committee having scrutinized the Bill observed the following;

i. There is a total Budget change of Eight hundred and eight million, Seven Hundred and Sixty two thousand, Seven Hundred and eighty nine shillings only (808,762,789) comprising of;

- Total voted increase in expenditure of KES. 808,762,789 and
- Total reduction in expenditure of KES. 808,762,789

The Supplementary Budget approved had no additional funding and thus the additional expenditures, Budget re-allocations were funded within the approved total Budget expenditure for the financial year 2020/2021 of KES. 11,839,810,619.

ii. The bill has four Clauses and two Schedules comprising of total addition on expenditures and total reductions to finance such expenditure.

iii. The schedules in the Bill contain re-alignments proposed against particular programs in different Votes (County Ministries) as varied by the approved Supplementary Budget, 2020/2021.

It is important to note that changes or variations done within a particular programme are not reflected in the appropriations Bill as the same has a zero effect to the overall programmes' allocations. These changes will only be highlighted in the approved Supplementary Budget. An example of such is the approved transfer in the County Assembly Service Board Budget of KES. 16M from the Budget Item; Advertising, Awareness and Publicity Campaign to Domestic Travel and Subsistence, and Other Transportation Costs both under Programme 0715013710 P2: Legislation, Representation and Oversight.

6. COMMITTEE SPECIFIC RECOMMENDATIONS

Mr. Speaker,

To this end, the Committee makes the following recommendations: -

CLAUSES WITHOUT AMENDMENTS

CLAUSES 2

THAT, CLAUSE 2 as printed be part of the Bill

CLAUSES 4

THAT, CLAUSE 4 as printed be part of the Bill

CLAUSES WITH AMENDMENTS

CLAUSES 3

THAT, CLAUSE 3 be amended by deleting “subsection (2)” in the first sentence of the clause and replacing it thereof with the words “**Clause 2**”.

Justification

Sections of a legislative Bill are referred to as Clauses.

SCHEDULES WITH AMENDMENTS

FIRST SCHEDULE (ADDITIONS)

THAT, amend the FIRST SCHEDULE by deleting Kshs. 805,601,819, the Total Voted Increase in Expenditure in page three of the Bill and replace it thereof with “**Kshs. 808,862,789**”.

Justification

The total additions contained in the First Schedule of the Bill had a summation error rectified as above.

SECOND SCHEDULE (REDUCTIONS)

THAT, amend the Second Schedule as follows;

- i. By deleting “programme (P) 3; ICT Infrastructure Development” in the third column of the of the Schedule in vote code R3714 at the bottom of page three of the Bill and replacing it thereof with programme (P) 1: General Administration, Planning and Support Services.

Justification

The programme had erroneously been captured in the Bill.

- ii. By deleting Kshs. 805,601,819, the Total Reduction in Expenditure Voted Increase in Expenditure in page six of the Bill, last row of the schedule and replace it thereof with “Kshs. 808,862,789”.

Justification

The total reductions in expenditure contained in the Second Schedule of the Bill had a summation error rectified as above.

LONG TITLE

THAT, the Long Title as printed be the Title to the Bill.

CLAUSE 1

THAT, Clause 1 as printed be part of the Bill.

Mr. Speaker,

Kitui County Supplementary Appropriation Bill, 2020 (C/A Bill. No 5, 2020) basically represents the net effect of the Supplementary Budget I to the approved Budget, 2020/2021. This is reflected in a comparative summary of expenditures by vote and program for both Supplementary Budget I and the approved Budget estimates 2020/2021 as attached to this report (see Annex II).

7. CONCLUSION

Mr. Speaker,

As I conclude I will humbly urge the Honorable Members to approve this Bill which is key in facilitating the implementation of the approved Kitui County Supplementary Budget I, for the financial year 2020/2021. This will allow the County to spend on the Supplementary Budget recently approved by the Assembly.

*Report Compiled by **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 SUPPLEMENTARY APPROPRIATION BILL, 2020
(C/A BILL NO 5, 2020)**

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 _____

ANNEX II - COMPARATIVE ANALYSIS BETWEEN THE APPROVED SUPPLEMENTARY I AND THE APPROVED BUDGET, 2020-2021									
VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES			DEVELOPMENT ESTIMATES			APPROPRIATIONS	
		SUPPL. 1, 1/12/2020	BUDGET 1/10/2020	APPROPRIATIONS BILL	SUPPL. 1, 1/12/2020	BUDGET 1/10/2020	APPROPRIATIONS BILL	APPROPRIATIONS BILL	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Office of The Governor	Total	648,424,879	359,730,689	288,694,190	1,100,603,869	1,209,091,299	(108,487,430)		
	0701003710 P1: General Administration Planning and Support Services	465,432,541	218,191,977	247,240,564	1,087,088,020	1,150,121,822	(63,033,803)		
	0702003710 P2: National Social Safety Net	60,050,744	14,597,118	45,453,627	13,515,849	58,969,476	(45,453,627)		
	0703003710 P3 Manifesto Implementation Unit and Other Crosscutting Issues	45,462,824	49,462,824	(4,000,000)	-	-	-		
	0704003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management	77,478,770	77,478,770	-	-	-	-		
	0705003710 P5: Human Resource	-	-	-	-	-	-		
	0706003710 P6: Publicity and Reception Services	-	-	-	-	-	-		
0707003710 P7: Monitoring and research services	-	-	-	-	-	-			
Total		391,370,743	420,170,743	(28,800,000)	319,411	319,411	-		
Ministry of Public Service Management and Administration	0701003710 P1: General Administration Planning and Support Services	124,115,552	112,420,148	11,695,404	-	-	-		
	0705003710 P2: County Government Administration and Field Services	123,857,446	157,118,341	(33,260,895)	319,411	319,411	-		
	0706003710 P3: Devolution Services	143,397,745	150,632,254	(7,234,509)	-	-	-		
	Total	448,915,353	484,903,420	(35,988,067)	1,044,290,766	1,044,290,766	-		
Agriculture, Water & Livestock Development	0101003710 P1: General Administration Planning and Support Services	293,464,328	318,251,228	(24,786,900)	-	-	-		
	0102003710 P2: Crop Development and Management	3,306,430	3,306,430	-	307,327,975	307,327,975	-		
	0103003710 P3: Agribusiness and Information Management	26,427,409	31,512,712	(5,085,303)	57,614,793	57,614,793	-		
	0101020000 P4: Agricultural Extension Services and Training	27,803,792	28,203,792	(400,000)	78,599,235	78,599,235	-		
	0104003710 P5: Irrigation and Drainage Infrastructure	2,565,270	2,565,270	-	22,309	22,309	-		
	0105003710 P6: Fisheries Development and Management	2,146,058	2,146,058	-	-	-	-		
	0106003710 P7: Livestock Resources Management and Development	8,693,051	8,693,051	-	52,143,623	52,143,623	-		
	0111003710 P8: Water Resources Management	84,509,015	90,224,879	(5,715,864)	548,582,831	548,582,831	-		
	Total	485,008,404	499,728,204	(14,719,800)	326,615,173	326,615,173	-		
	0501003710 P1: General Administration, Planning and Support Services	92,741,159	103,760,959	(11,019,800)	-	-	-		
Basic Education, ICT and Youth Development	0502003710 P2: Primary Education	282,087,195	285,787,195	(3,700,000)	75,829,768	75,829,768	-		
	021000 P3 ICT Infrastructure Development	23,333,307	23,333,307	-	-	-	-		
	0504003710 P4: Youth Training and Development	86,846,743	86,846,743	-	248,352,552	248,352,552	-		
	0503003710 P5: Quality Assurance and Standards	-	-	-	2,432,853	2,432,853	-		
	Total	-	-	-	-	-	-		

VOYE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES				DEVELOPMENT ESTIMATES					
		SUPPL. 1, 1/12/2020		BUDGET 1/10/2020		SUPPL. 1, 1/12/2020		BUDGET 1/10/2020		APPROPRIATIONS BILL.	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lands, Infrastructure, Housing and Urban Development	Total	228,701,837	250,273,325	(21,571,488)	756,755,065	756,755,065	-	-	-	-	
	0101003710 P1: General Administration Planning and Support Services	109,268,210	130,839,698	(21,571,488)	-	-	-	-	-	-	
	0108003710 P2: Land Policy and Planning	20,262,791	20,262,791	-	35,803,509	35,803,509	-	-	-	-	
	0107003710 P3: Housing Development and Human Settlement	8,077,822	8,077,822	-	17,582,363	17,582,363	-	-	-	-	
	0109003710 P4: Government Buildings	23,207,044	23,207,044	-	901,057	901,057	-	-	-	-	
Health & Sanitation	0110003710 P5: Road Transport	67,885,971	67,885,971	-	702,468,137	702,468,137	-	-	-	-	
	Total	3,146,341,924	2,752,356,973	393,984,952	267,380,214	267,380,214	35,000	35,000	(423,364,486)	(423,364,486)	
	0401003710 P1: General Administration, Planning & Support Services	166,722,103	196,101,638	(29,379,535)	-	-	-	-	-	-	
	0404003710 P2: Maternal and Child Health	130,422,451	130,422,451	-	79,134,306	79,134,306	-	-	-	-	
	0403003710 P3: Preventive & Promotive Health Services	11,814,222	11,814,222	-	-	-	-	-	-	-	
Trade, Cooperatives and Investments	0402003710 P4: Curative Health Services	2,837,383,148	2,414,018,661	423,364,487	154,589,172	154,589,172	577,953,659	577,953,659	-	-	
	Total	363,332,607	372,332,607	(9,000,000)	267,380,214	267,380,214	267,380,214	267,380,214	(423,364,486)	(423,364,486)	
	0301003710 P1: General administration and support-H/Qs	52,186,174	61,186,174	(9,000,000)	-	-	-	-	-	-	
	0303003710 P2: Trade development and Promotion	265,515,831	265,515,831	-	-	-	-	-	-	-	
	0304003710 P3: Cooperative development and Management	45,630,602	45,630,602	-	267,380,214	267,380,214	-	-	-	-	
Environment and Natural Resources	Total	93,068,514	97,662,596	(4,594,082)	122,086,388	122,086,388	122,086,388	122,086,388	-	-	
	1001003710 P1 General Administration, Planning and Support Services	49,010,770	53,604,852	(4,594,082)	-	-	-	-	-	-	
	1002003710 P2 Environment Management and Protection	21,199,113	21,199,113	-	6,321,896	6,321,896	-	-	-	-	
	1005003710 P3 Power Transmission and Distribution	2,262,580	2,262,580	-	450,528	450,528	-	-	-	-	
	1006003710 P4 Alternative Energy Technologies	2,607,096	2,607,096	-	99,947,281	99,947,281	-	-	-	-	
Tourism, Sports and Culture	1008003710 P5 Mineral Resources Management	17,988,955	17,988,955	-	15,366,682	15,366,682	-	-	-	-	
	Total	107,759,013	115,045,693	(7,286,680)	88,463,640	88,463,640	88,463,640	88,463,640	-	-	
	0301003710 P1: General Administration, Planning and Support Services	26,873,444	34,160,124	(7,286,680)	-	-	-	-	-	-	
	0305003710 P2: Tourism Development and Promotion	44,539,639	44,539,639	-	14,790,422	14,790,422	-	-	-	-	
	0903003710 P3: Sports	16,282,616	16,282,616	-	60,806,922	60,806,922	-	-	-	-	
The County Treasury	0904003710 P4: Culture	4,995,561	4,995,561	-	10,362,152	10,362,152	-	-	-	-	
	0902003710 P2: Gender	6,666,319	6,666,319	-	-	-	-	-	-	-	
	0905003710 P5: Social Development and Children Services	8,401,434	8,401,434	-	2,504,145	2,504,145	-	-	-	-	
	Total	495,929,037	512,144,037	(16,215,000)	88,862,531	88,862,531	88,862,531	88,862,531	88,862,531	-	
	0701003710 P1: General Administration, Planning and Support Services	188,783,650	195,798,650	(7,015,000)	88,862,531	88,862,531	18,021,133	18,021,133	70,841,398	70,841,398	
	0710003710 P2: Economic Policy and National Planning	90,476,012	95,882,352	(5,406,340)	-	-	70,841,398	70,841,398	-	-	
	0711003710 P3: Monitoring and Evaluation Services	13,398,651	10,392,311	3,006,340	-	-	-	-	-	-	
	0712003710 P4: Public Financial Management	203,270,725	210,070,725	(6,800,000)	-	-	-	-	-	-	

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES			DEVELOPMENT ESTIMATES		
		SUPPL. 1, 1/12/2020 Kshs	BUDGET 1/10/2020 Kshs	APPROPRIATIONS BILL Kshs	SUPPL. 1, 1/12/2020 Kshs	BUDGET 1/10/2020 Kshs	APPROPRIATIONS BILL Kshs
County Public Service Board	Total	31,907,646	33,952,646	(2,045,000)	-	-	-
	0701003710 P1: General Administration, Planning and Support Services	12,001,040	12,001,040	-	-	-	-
	0713003710 P2: Human Resource Management and Development	15,072,557	17,117,557	(2,045,000)	-	-	-
County Assembly Service Board	0714003710 P3: Governance and County Values	4,834,048	4,834,048	-	-	-	-
	Total	836,025,472	836,025,472	-	44,976,687	44,976,687	-
	0701013710 P1: General Administration, Planning and Support Services	255,287,291	255,287,291	(3,260,970)	44,976,687	44,976,687	-
Kitui Municipality	0715013710 P2: Legislation, Representation and Oversight	580,738,181	580,738,181	3,260,970	-	-	-
	Total	93,259,993	99,108,925	(5,848,932)	300,483,605	300,483,605	-
	0201003710 P1: General Administration Planning and Support Services	31,272,288	36,421,220	(5,148,932)	8,689,689	8,689,689	-
Mwingi Town Administration	0202003710 P2: Road Transport	13,470,278	13,470,278	-	275,845,214	275,845,214	-
	0307003710 P 3: Trade Development and Promotion	10,421,456	10,421,456	-	15,948,703	15,948,703	-
	0730003710 P.4 Control and Management of Public finances	18,583,318	18,583,318	-	-	-	-
	0900003710 P .5 Social Protection, Culture and Recreation	19,510,653	20,210,653	(700,000)	-	-	-
	26405033710 P .6 Kenya Urban Support Programme	-	-	-	-	-	-
	Total	65,100,640	69,858,816	(4,758,176)	30,068,729	30,068,729	-
	0201003710 P1: General Administration Planning and Support Services	43,316,526	47,474,702	(4,158,176)	-	-	-
	1001000000 P2: Environmental Policy Management	3,647,549	3,947,549	(300,000)	6,988,493	6,888,493	100,000
	0109003710 P3: Government Buildings	6,991,462	6,991,462	-	10,234,820	14,234,820	(4,000,000)
	0207003710 P4: Urban and Metropolitan Development	7,047,091	7,347,091	(300,000)	10,644,360	8,044,360	2,600,000
0706003710 P5: Devolution Services	4,098,011	4,098,011	-	2,201,057	901,057	1,300,000	
		ADDITIONS	734,021,390			74,841,398	
		REDUCTIONS	(202,169,474)			(606,693,314)	
TOTAL ADDITIONS						808,862,788	
TOTAL REDUCTIONS						(808,862,788)	
TOTAL BUDGET		7,435,146,063	6,903,294,146		4,404,664,557	11,839,810,619	



Annex III

COUNTY ASSEMBLY OF KITUI

MINUTES OF THE BUDGET AND APPROPRIATIONS COMMITTEE MEETING HELD AT LYSAK HAVEN PARK HOTEL ON 6TH DECEMBER, 2020 AT 4.30 PM.

MEMBERS PRESENT:

- | | |
|------------------------------|-------------------|
| 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 |

IN ATTENDANCE:

- | | |
|-----------------------|--|
| 1. A. Mulandi Kavali- | First Clerk Assistant (Taking Minutes) |
| 2. Chris Mwangangi- | Second Clerk Assistant |

AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of committee report on consideration of The Kitui County Supplementary Appropriations Bill, 2020 (C/A Bill No. 5, 2020).

MIN (BAC) 121/2020: PRAYER

The proceedings commenced with a prayer.

MIN (BAC) 122/2020: COMMUNICATION FROM THE CHAIR

The Chairperson thanked and welcomed the Members for the sitting convened to adopt the reports for onward transmission for approval for tabling pursuant to

Standing Order 179(4).

4) MIN (BAC) 123/2020: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY APPROPRIATIONS BILL, 2020 (C/A BILL NO. 5, 2020).

The Members were taken through the draft reports, deliberated and adopted the same as the final copies for onward transmission to the office of speaker for approval. This was in adherence to the provisions of Standing Order 179(6). The Members then appended their signatures in a copy of the register attached to the report in assertion with the content thereto.

MIN (BAC) 124/2020: ADJOURNMENT

There being no other business, the meeting was adjourned at 6.30 PM.



**MULANDI KAVALI
For: CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI**



**CONFIRMED BY:
(HON. BONIFACE K. KASINA)
CHAIRPERSON, COMMITTEE ON BUDGET AND APPROPRIATIONS.
COUNTY ASSEMBLY OF KITUI.**