

**COUNTY GOVERNMENT OF KITUI**



**THE COUNTY ASSEMBLY**

**SECOND ASSEMBLY – (FIFTH SESSION)**

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**BUDGET AND APPROPRIATIONS COMMITTEE**

**REPORT ON**

**CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II,  
FOR  
THE FINANCIAL YEAR  
2020/2021**

**CLERK OF ASSEMBLY CHAMBERS  
P. O BOX 694  
KITUI**

**APRIL, 2021**

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## **ABBREVIATIONS**

CASB	County Assembly Service Board
CCO	County Chief Officers
CCTV	Closed Circuit Television
CECM	County Executive Committee Member
CLIDP	Community Level Infrastructure Development
COB	Controller of Budget
COVID	Corona Virus Disease
CRA	Commission on Revenue Allocation
EACC	Ethics and Anti-Corruption Commission
FY	Financial Year
ICT	Information and Communications Technology
IFMIS	Integrated Financial Management Information Integrated Financial Management Information
KES	Kenya Shillings
MCA	Member of County Assembly
PFM	Public Finance Management
S.O	Standing Orders

## ANNEXURES

- I. The Signed Committee Members List **(annex I)**
- II. The percentage ministerial expenditure change **(annex II)**
- III. Commission on Revenue Allocation's (CRA) circular on advisory of ward offices operation costs. **(annex III)**
- IV. Recommended overall County Government Supplementary Budget summary by program and vote. **(annex IV)**
- V. The Committee minutes adopting the report **(annex V)**

## **1.0 PREFACE**

**Mr. Speaker,**

On behalf of the Members of the Budget and Appropriations Committee, I hereby beg to present to this Honourable House, the Committee's Report on consideration of the Kitui County Supplementary Budget II, for the financial year 2020/2021.

Honourable members, this is a report regarding public finances and shall derive a lot from and not limited to the following pieces of legislations;

- i. Chapter twelve of the Constitution on the public finances
- ii. The Public Finance Management (PFM) Act, 2012
- iii. The County Government Act, 2012
- iv. The Public Finance Management (County Governments) Regulations, 2015
- v. Standing Orders (S.O).

**Mr. Speaker,**

The Kitui County Supplementary Budget II, 2020/2021 for the County Executive as submitted majorly was necessitated to create budget provisions for the split County ministries as follows;

### **Land, Infrastructure, Housing and Urban Development to**

- i. County Ministry of Infrastructure, Housing, Transport and Public Works
- ii. County Ministry of Lands and Physical Planning

## **Agriculture, Water and Livestock Development**

- i. County Ministry of Agriculture, Water and Irrigation
- ii. County Ministry of Livestock, Apiculture and Fisheries Development

## **Office of the Governor**

- i. The creation of the department of the Office of the County Secretary

**Mr. Speaker,**

At the time of approval of the County Budget and the Supplementary budget I, 2020/2021 the new ministries had not been created and thus, it was necessary to provide for the same during this Supplementary budget. Further, there were some budget lines still holding some funds which were unlikely to be spent owing to some technicalities and as well the current COVID-19 restrictions. It was therefore necessary to re-allocate these funds to budget lines where they can be expended specifically to replenish those whose allocations were in a diminishing trend and could not suffice to the end of the financial year. This in addition will be extremely essential in avoiding huge county budget sums lapsing at the end of the financial year.

**Mr. Speaker,**

Regulation 31(a) of the Public Finance Management (County Governments) Regulations, 2015 states that budget revenue and expenditure appropriations shall be balanced. To accommodate the proposed changes and in an endeavor to adhere to the cardinal rule, the supplementary budget was inevitable without an additional funding in order to cure the identified budget gaps.

The Committee in this report therefore will be seeking to address the issues articulated in the submitted budget while respecting the principle of prudence

in public finances as envisaged in Article 201 of the Constitution, the fiscal responsibility principles and the financial objectives as provided in Section 107 and 131(3) of the PFM Act, 2012.

**Mr. Speaker,**

Section 135 of the Public Finance Management Act, 2012 provides for the circumstances under which a County Government may submit to the County Assembly a Supplementary Budget for approval.

Sub Section 135 (1) and (2) provides that;

*“A County government may spend money that has not been appropriated if the amount appropriated for any purpose under the County Appropriation Act is insufficient or need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the county government Emergency Fund”.*

*“A county government shall submit a supplementary budget in support of additional expenditures for authority for spending under subsection (1)”*

**Mr. Speaker,**

The County Executive and the County Assembly in compliance with the above provisions and in adherence of the procedures as laid in Standing Order 214 (procedures on Supplementary Estimates), submitted their Second Supplementary Budget Estimates for this financial year 2020/2021. The estimates were laid on the table of the Assembly on Wednesday, 31<sup>st</sup> March, 2021 (afternoon sitting) and subsequently committed to the Budget and Appropriations Committee for consideration and recommendations pursuant to Standing Order 186.

## **2.0 THE BUDGET AND APPROPRIATIONS COMMITTEE**

The composition and mandate.

**Mr. Speaker,**

The Constitution of Kenya has placed a significant role to County Assemblies on management and utilization of county's resources as provided in Article 185. To effectively facilitate this and other functions, the County Assembly operates through a committee system as envisaged in Section 14 of the County Government Act, 2012 and the County Assembly Standing Orders. In furtherance of the law and as provided in the Standing Orders therefore, the Committee on Budget and Appropriations was established pursuant to the provisions of Standing Order 186 with functions among others to discuss and review estimates and make recommendations to the County Assembly.

### **2.1 COMPOSITION OF THE COMMITTEE**

**Mr. Speaker,**

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 COMMITTEE MANDATE**

**Mr. Speaker,**

Standing Order 186 establishes the County Budget and Appropriations Committee with Specific mandates as to inter alia to;

- 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.*

In undertaking her mandate therefore, the Committee has considered the Kitui County Supplementary budget II estimates, for the financial year 2020/2021 and has made some recommendations to the House for consideration and subsequent adoption.

## **3.0 BACKGROUND**

**Mr. Speaker,**

The Kitui County Budget for the financial year 2020/2021 was approved by the Assembly on 1<sup>st</sup> October, 2020 as required by Section 131 of the Public Finance Management Act, 2012 with a total expenditure of KES. KES. 11,839,810,619. The approved Budget had a proportionate resource envelop of KES. 11,839,810,619 as required under Regulation 31(a) of the Public Finance Management (County Governments) Regulations, 2015. This comprised of the following;

Equitable share	KES. 8,830,350,000.00
Grants	KES. 830,888,396.00

Own revenue	KES. 600,000,000.00
<b><u>Re-vote</u></b>	
Equitable Share	KES. 1,096,323,973.00
Conditional Grant	<u>KES. 482,248,250.00</u>
<b><u>TOTAL</u></b>	<b><u>KES. 11,839,810,619.00</u></b>

**Mr. Speaker,**

A budget is defined as an estimate of costs, revenues and resources over a specified future period of time (*definition by business dictionary*). Born out of the definition, it is highly probable to have a supplementary budget seeking to harmonize/re-align the approved budget with the actual implemented programs which might have been varied by other factors of implementation. In addition, unforeseen and inevitable needs may arise which require to be addressed notwithstanding that there are no funds appropriated for such. Section 135 of the public finance management Act, 2012 envisions such state of affairs. Subsequently, the Section of the law guides the County Governments on matters supplementary budgets. It is in the circumstances therefore that both arms of the Government submitted their Second supplementary budget for the financial year 2020/2021.

**Mr. Speaker,**

The Supplementary budget II, for the financial year 2020/2021 was laid on the table during the last day the House was adjourning for the April recess. However, the same was subsequently committed to the Budget and Appropriations Committee for review, consideration and recommendations to the Assembly.

The Committee retreated for the exercise of report writing with effect from 8<sup>th</sup> to 17<sup>th</sup> April, 2021 at Travelers Beach Hotel Mombasa during which the report was compiled for tabling and subsequent approval by the Assembly.

#### **4.0 METHODOLOGY**

**Mr. Speaker,**

In conducting this exercise, the Committee engaged representatives from both County Executive and the County Assembly in a rigorous interactive session both physically and virtually through Google meet platform taking into account the prevailing restrictions imposed due to COVID-19. The exercise involved the following activities: -

- i. Reviewing actual budget performance for the supplementary budget I, 2020/2021 and interrogating actual Integrated Financial Management Information (IFMIS) balances.
- ii. Critical analysis of the submitted supplementary budget II, and the supporting documents.
- iii. Interrogation of the budget explanation notes and,
- iv. Direct engagement both physically and virtually (discussions with invitees).

**Mr. Speaker,**

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, the same could not offer full clarifications to enable the Committee make a coherent decision on the re-alignments proposed. Budget making is a consultative process and it is

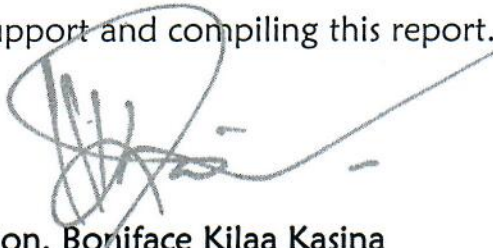
noteworthy embracing the spirit envisaged thereof by engaging in consultative discussions. Owing to this fact therefore, it was resolved necessary to invite some County Executive Committee Members (CECMs), County Assembly Services Board (CASB) representatives and the County Assembly Leadership to offer more clarifications to the proposed re-allocations in the supplementary budget.

## 5.0 ACKNOWLEDGEMENT

Mr. Speaker,

At this juncture, allow me to thank the Office of the Hon. Speaker of the Assembly and that of the Clerk of Assembly for the logistical support accorded in successfully undertaking this exercise. The Committee also extends her gratitude to the CECMs, the County Assembly Leadership, County Assembly Service Board, the County Chief Officers (CCO) and other County staff who found time amid the tight schedules to share with the Committee in making clarifications on the proposed budget reallocations.

I finally extend my gratitude to the able members of the Committee who worked tirelessly and demonstrated passion to work in undertaking this exercise. I will not hesitate however to acknowledge the Staff of Assembly serving the committee for their significant contribution in providing technical support and compiling this report.



Hon. Boniface Kilaa Kasina  
Chairperson, Committee on Budget & Appropriations  
April, 2021.

**6.0 REVIEW AND CONSIDERATION OF THE COUNTY EXECUTIVE  
AND THE COUNTY ASSEMBLY SUPPLEMENTARY BUDGETS II,  
FOR FY. 2020/2021.**

**Mr. Speaker,**

This is the second Supplementary Budget prepared from the approved budget estimates for this financial year, 2020/2021. It comes barely two months to the end of the financial year immediately at end of the third quarter for the financial year. The Supplementary Budget submitted totals to KES. 11,839,810,619, with no additional funding. This is to say that the supplementary budget was prepared within the same resource envelop. The submitted budget therefore is barely undertaking reallocation and movements of funds within the votes and programs keenly observing the approved total resource envelop.

**Mr. Speaker,**

The ministerial total expenditure ceilings that were affected by the proposed re-allocations by the supplementary budget were as follows;

- Office of the Governor KES. 1,754,060,906 after gaining a total new allocation of KES. 5,032,158.
- Public Service Management and Administration KES. 396,690,154 after gaining a total new allocation of KES. 5,000,000.
- Agriculture, Water and Livestock Development KES. 1,441,957,334 after gaining a total new allocation of KES. 11,733,947.
- Basic Education, ICT and Youth Development KES. 812,294,728 after gaining a total new allocation of KES. 671,152.

- Infrastructure, Housing, Transport and Public Works Development KES. 921,233,029 after losing a total allocation of KES. 8,157,574.
- Health and Sanitation KES. 3,379,649,875 after losing a total allocation of KES. 450,528.
- Trade, Cooperatives and Investments KES. 647,712,821 after gaining a total new allocation of KES. 17,000,000.
- Environment, Tourism and Natural Resources KES. 278,006,716 after gaining a total new allocation of KES. 3,521,754.
- Gender, Sports and Culture KES. 134,006,005 after losing a total allocation of KES. 2,886,586.
- The County Treasury KES. 572,341,040 after losing a total of KES. 18,215,000 for insurance.
- The County Public Service Board KES. 28,650,646 after losing a total allocation of KES. 3,257,000.
- Livestock, Apiculture and Fisheries KES. 41,004,964 after losing a total allocation of KES. 21,977,768.
- Lands and Physical Planning KES. 62,287,274 after losing a total allocation of KES. 6,220,974.

The County Assembly Service Board, Kitui Municipality and Mwingi Town Administrations budgets were maintained at the approved allocations of KES. 881,002,159, KES. 393,743,599 and KES. 95,169,369 respectively.

The proposed supplementary budget II percentage change from the approved estimates for the respective ministries appears as contained in **annex ii** attached to the report.

**Mr. Speaker,**

From the analysis given above, the two departments of Livestock, Apiculture and Fisheries and Lands and Physical Planning were moved from their mother ministries with their budgets. However, the same have been varied in the supplementary budget as indicated. It is important to note that the changes in the overall ministerial expenditures are minimal in most of the cases. This is an indication that the County Fiscal resolution on the ceilings still guided the County Executive Committee Member, County Treasury while making the realignments proposed. This was in adherence to Regulation 26(4) of the Public Finance (County Governments) Regulations, 2015 which states that once the County Fiscal Strategy Paper is adopted by the County Assembly it shall serve as the basis of expenditure ceilings specified in the fiscal framework.

**Mr. Speaker,**

The highest gaining Ministry is Trade, Cooperatives and Investments with an increment of KES. 17M with the Ministry of Livestock, Apiculture and Fisheries losing KES. 21,977,768. In overall the supplementary budget was compliant to Section 154(1)(b) of the PFM Act, 2012. No funds have been moved from development to defray recurrent expenditure. The realignments proposed have increased the development expenditure by KES. 5,185,380 from the recurrent.

**Mr. Speaker,**

The County Assembly Supplementary budget was maintained at the approved total expenditure ceiling of KES. 881,002,159. The realignments done as well aimed at moving funds unlikely to be spent to budget lines whose allocations

had diminished owing to increased activities under the budget lines. These included Domestic travel, Conference expenses etc. These required to be replenished to allow spending to the end of the financial year. Some budget activities such as advertisements and public participation could not be done as anticipated owing to the COVID-19 restrictions in force. There were also some savings realized from already implemented budget items such as insurances which needed to be transferred to budget items which required additional funding as above.

**Mr. Speaker,**

In addition, and as explained above in this report, a supplementary budget is an opportunity created by the law in order to budget for inevitable and unforeseen events that occur during a budget life span and whose provisions were not made for during the initial budget. For instance, the ward office holders' allowances were increased during the year under review, purchase of Furniture and Computers for nominated Members of County Assemblies (MCAs). These are items which were granted via the Commission on Revenue Allocation's Circular No CRA/CSO/CMG/9.VOL.V (43) dated 3rd August, 2020 annexed to this report (**annex iii**). These were not taken care of during the initial budget and thus had to be provided for in supplementary budget.

**Mr. Speaker,**

Barely two months to the end of the financial year, it is anticipated that this may be the last supplementary budget for this financial year. Its early approval therefore will grant an opportunity to the County Government to undertake budget implementation before the appropriated funds lapse at the end of the financial year.



## 7.0 COMPLIANCE WITH THE LEGAL FRAMEWORK.

**Mr. Speaker,**

As indicated above in this report, the supplementary budget as prepared should be guided by certain provisions of the law. This includes and not limited to the following;

- i. The PFM Act, 2012. There are some specific Sections of this Act which directly affects the preparation and submission of the supplementary budget;
  - Section 107 - County Treasury to enforce fiscal responsibility principles,
  - Section 135 - County Government to submit to the county assembly supplementary budget in certain circumstances, and
  - Section 154 on limited powers of an accounting officer to reallocate appropriated funds.
- ii. The Public Finance Management (County Governments) Regulations, 2015. These are regulations whose object and purpose is to inter alia;
  - To provide means of administering the powers vested in the CECM under the Act and ensure accountability, transparency and the effective, economic and efficient collection and utilization of public resources. For instance, Regulation 39 (3) and (4) provides for the following in relation to supplementary budgets;

*“(3) The purpose for which approval is sought for a supplementary budget shall be —*

*(a) Unforeseen and unavoidable, in circumstances where no budget provision was made; or*

*(b) Unavoidable, in circumstances where there is an existing budgetary provision which, however, is inadequate.*

*(4) For purposes of paragraph (3), the following shall not be considered unforeseen and unavoidable expenditure—*

*(a) Expenditure that, although known when finalizing the estimates of the original budget, could not be accommodated within allocations; and*

*(b) Tariff adjustments and price increases.”*

**Mr. Speaker,**

Upon reviewing the supplementary budget, the Committee found that it was submitted within the provisions of the law. The development allocations proposed to be transferred materially were to defray development expenditures. The proposed changes in the supplementary budget have maintained the personnel ratio at 37% which is not very far from the capping of 35% of the total County revenues for the year as provided in Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015.

**Mr. Speaker,**

It is however important to note that the supplementary budget as submitted did partly comply with the fiscal responsibility principle as follows;

- As required under regulation 39(6) of the Public Finance Management (County Governments) Regulations, 2015, the supplementary budget submitted had explanation notes but the same did not fully offer adequate clarifications. The County

Executive should submit notes that give full clarity and justification to the proposed funds movement.

- The total expenditure balances with the resource envelop.
- The development expenditure was maintained at 37% against a recurrent of 63%.

**Mr. Speaker,**

In overall, the supplementary budget complied with the legal provisions as required with very minimal deviations which the Committee will endeavor to rationalize while making recommendations to the Assembly for adoption.

#### **8.0 CONSIDERATION AND GENERAL OBSERVATIONS ON THE COUNTY SUPPLEMENTARY ESTIMATES II, 2020/2021**

**Mr. Speaker,**

The Committee took sufficient time to intensively interrogate these supplementary estimates. A virtual engagement of the CECMs and their representatives via a google meet platform was done and as well a physical meeting with CASB representatives. This was to avail an opportunity for the committee to comprehensively get clarifications and justifications on the proposed re-allocations in the budget. During this exercise a lot of information was shared including documentary evidence to offer details on some issues raised including budget implementation by the County Ministries for the first, Second and Third quarters for the financial year 2020/2021.

Arising therefrom, the Committee made the following general observations from the most key areas as highlighted below;

1. The submitted supplementary budget partly observes the fiscal responsibility as provided under Section 107 of the PFM Act, 2012.
  - The county government's expenditure does not exceed the total budget revenue. It is balanced at KES. 11,839,810,619. This is an indication that the re-allocations were made within the votes, programs, sub programs and budget items keenly observing the available resource envelop. The supplementary budget thus observes the provisions of Regulation 31(a) of the Public Finance Management (County Governments) Regulations, 2015 which states that budget revenue and expenditure appropriations shall be balanced.
  - That the submitted supplementary had a development budget of KES. 4,409,849,936.00 and a recurrent of KES. 7,429,960,682.00 which translated to 37% and 63% respectively. Though a lean development budget, it complies with Section 107 (2) (b) of the PFM Act, 2012 which caps the development at a minimum of 30%.
2. Most of the ministerial expenditure ceilings were affected either increased or decreased as contained in **annex iii**
3. Most of the activities recurrent in nature have been affected by the COVID-19 restrictions and thus, savings from these budget lines have been proposed for increments to development budget.
4. The budget had explanation note, however, the same needs to be more elaborate to justify the supplementary budget proposals. This has been the case year in year out with minimal changes in the submitted budgets

for consideration by the Assembly. For instance, there were budget items that were fully dropped from the approved budgets with no explanations, while some were considered as prime during the initial budgeting.

5. The personnel emoluments ratio was 37%. This surpasses the statutory percentage of 35% on County revenue as provided in regulation 25(1)(b) of the Public Finance Management (County Government) Regulations, 2015. The County appears to have settled on a comfort zone on this despite the continued advice by the COB to rectify the same.
6. The supplementary appears to sneak to the budget some items dropped during initial budget considerations. This is unlawful and against the provisions of regulation 39(4)(a) which inter alia states that;  
*For purposes of paragraph (3), the following shall not be considered unforeseen and unavoidable expenditure—*  
*(a) Expenditure that, although known when finalizing the estimates of the original budget, could not be accommodated within allocations;*
7. That, the supplementary budget has proposed increase in the budget item casual wages and Pre-feasibility, Feasibility and Appraisal Studies. Most of these allocations had been reduced during consideration of the original budget. There seems to be an attempt to increase the same without adequate justifications.
8. The supplementary budget contains allocations for two new County Ministries; Lands and Physical Planning, Livestock, Apiculture and

Fisheries Development and the new department of the Office of the County Secretary.

9. There is proposed movement of very small budget figures which to the Committee are not material entries eg. KES. 8, KES, 71, KES, 459, KES. 86, KES. 209 etc.
10. That the Kitui Water and Sanitation Company (KITWASCO) and Kiambere Mwingi Water and Sanitation Company (KIMWASCO) has been enjoying subsidies in all County budgets since inception. Their accountability on the same and other collections they undertake remains wanting. It is prudent that the respective oversight Committee looks into the matter and report to the assembly before the next budget consideration.
11. That the proposed re-alignment in the budget has increased the development budget allocations by KES. 5,185,830 from the recurrent.
12. The proposed re-allocations made in the County Assembly budget as submitted observed the provisions of Section 154 of the PFM Act, 2012. The recurrent re-allocations were made within the recurrent budget.
13. That, the proposed re-alignments by County Assembly supplementary budget have maintained the budget at of KES. 881,002,619.
14. That some of the proposed re-alignments in the County Assembly budget are aimed at implementing the Commission on Revenue Allocation (CRA) Circular no. CRA/CSO/CMG/9.VOL.V (43) dated 3<sup>rd</sup> August, 2020 on Ward Office holder's salaries and equipping of the nominated Members of County Assembly offices.

15.The Assembly budget also proposes re-allocation of funds which are unlikely to be spent during the year to replenish budget lines whose provisions are inadequate based on the trend of such expenditures to date.

16.There is a proposed reduction of the budget line Advertisements, Awareness and Publicity Campaigns with KES. 20M. Activities to be undertaken through this vote line have greatly been affected by the COVID-19 restrictions in force. In addition, the amendments for the Public Ward Forums Act, 2020 as guided by the COB which already have been published for legislation may not be finalized before the end of April, 2021.

17.There is still low uptake of the County Assembly development budget; which the CASB representatives explained technical hitches that have been faced in implementation of the same. However, drastic efforts are being put to ensure the same are undertaken before the year ends.

## **9.0 SPECIFIC COMMITTEE RECOMMENDATION**

**Mr. Speaker,**

The Committee took ample time to ensure that every aspect and contribution to this exercise was taken into consideration. Careful consultations were made as the members adequately deliberated on emerging issues of concern while taking into account the available 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 for **ADOPTION** by the Assembly: -

**a) The resource envelop**

The re-alignments proposed in the Supplementary budget maintains the County resource envelop at KES. 11,839,810,619. There was no additional funding and thus the re-alignments of expenditures were accommodated within the available revenues.

**b) The Proposed Expenditures**

In order to rationalize the proposed budget expenditures to accommodate the changes suggested and ensure a balanced budget pursuant Regulation 31 (c) of the Public Finance Management (County Government) Regulations, 2015, the Committee makes the following recommendations;

**Ministry of Agriculture, Water and Irrigation**

1. The proposed additional allocation for Subsidies to Non-Financial - Other (Budget) (KIMWASO and KITWASCO) of KES. 87M be reduced by KES. 52M to KES. 35M. It was the feeling of the Committee that, the Companies might have been exercising prudence in expenditure and as well not committed to successful operation in dependence of the subsidies.
2. The proposed additional allocation to Other Infrastructure and Civil Works (food processing, equipment for training and incubation) KES. 22,665,764 be dropped in entirety. This was equally not admitted during the original budget consideration and against regulation 39 of The Public Finance Management (County Governments) Regulations, 2015.



## **Ministry of Environment, Tourism and Natural Resources**

1. The proposed new allocation of KES. 2,053,616 for Research Allowance (Branding and Signage on Tourism Products (2M)/ Georeferenced Attraction sites Webpage (1.5 M), Research on Hospitality Facilities (0.8M) be dropped in its entirety. This is new budget line and should be introduced in the next budget.
2. The proposed new allocation of KES. 7,394,882 for Purchase of laboratory equipment (Simple testing equipment for gemology laboratory) be dropped the whole amount. This was not a priority and where to place the same was not explained.
3. The proposed new allocation of KES 3M for Refined Fuels and Lubricants for Transport was dropped in entirety. This was a new budget entry and the ministry had provision for fuels in other budget lines.

## **Kitui Municipality**

1. The proposed new allocation of KES. 4,326,801 for Other Infrastructure & Civil Works-Marking of all parking Slots be dropped in entirety. This is a new budget entry and could wait for the next budget if still necessary. In addition, there is a similar provision within the budget for County Treasury of KES. 5,226,129.

## **Ministry of Lands and Physical Planning**

1. The proposed additional allocation of KES. 3M for Feasibility and Appraisal Studies-preparation of development plan (preparation of 200 Georeferenced Market Layouts across entire County) be dropped in its

entirety. The approved funds for KES. 1,802,113 can for now suffice owing to the prevailing budget constraints.

2. The proposed new allocation of KES. 2.5M for Prefeasibility (Ongoing Survey at Nzalae), the whole amount be dropped. This was a new budget line which could wait for the next budget since its urgency was not justified.

The realignments made above brings a total savings of KES. 96,941,053 to be applied as follows: -

### **Office of the Governor**

1. That increase the proposed additional allocation of KES. 2M for Refined Fuels and Lubricants for Transport with KES. 2M to 4M. Based on the explanations given, the rate of fuel consumption for the department, was high due to increased field activities after awarding of Community Level Infrastructure Development CLIDP projects.
2. That increase the budget item Other Operating Expenses-Other (Council of Governors Activities, Intergovernmental, intra and intercounty activities) with KES. 2.5M.

### **Ministry of Gender, Sports & Culture**

1. That increase the budget allocation for Other civil works (Development of Lower Eastern Heritage Centre) by KES. 7M. This will enable the completion of the project to put it in use.

### **Ministry of Trade, Cooperatives and Investments**

1. That make a new provision of KES. 15M for construction of flood lights (mulika mwizi) under the ministry. These have been land mark projects

in opening up new upcoming market centers. This is strategic in broadening revenue base for the County as opposed to increased charges and rates.

### **Public Service Management and Administration**

1. That increase funds allocated for Domestic Travel and Accommodation by KES. 3M. it was explained that the balance in the vote line could not suffice up to the end of the financial year.

### **Ministry of Infrastructure, Housing, Transport & Public Works**

1. That provide an additional allocation of KES. 45,941,063 to Major roads (EACC projects Pending bills). This will boost the county in part payment of EACC pending bills which already have been certified for payments.
2. That increase the proposed additional allocation of KES. 1,976,000 for Access Roads (Fuel, maintenance of plant and machinery and culverts) with KES. 5M. The Committee felt that, this was important in ensuring increased opening of Access Roads.
3. That provide an additional allocation of KES. 16.5M to the budget item Major Roads (In house grading of 70 KMS per ward, Emergency and Road works/support to Dustless towns program). The allocation is made to increase the road network connectivity across the County Wards.

### **County Assembly Service Board**

1. That, reduce further the budget item Advertising, Awareness and Publicity Campaigns with KES. 8M to the proposed reduction of KES.

23M. The implementation of the public ward forums Act, 2020 is yet to be done once the proposed amendments as guided by the COB have been legislated and gazette to law.

2. That drop in entirety the new proposed allocation of KES. 2M for Installation of a biometric machine within the Assembly offices. This was a new budget item which should be provided for in subsequent budgets.
3. That the total balance in the budget line Foreign Travel and Subsistence, and other transportation costs of KES. 21.5M be dropped in entirety. Chances of undertaking such trips are very minimal owing to the COVID-19 restrictions in force and the lock downs put in place by most of the foreign countries.
4. That increase the allocation made for Purchase of Other office Equipment by KES. 0.5M. The amount will enable fixing of some pending wiring works to the camera (visual) systems and CCTVs at the Chambers to make it fully operational.
5. That increase the allocation made for Committees, Conferences and Seminars by KES. 5M. The funds approved in the budget line are insufficient to the end of the financial year.
6. That increase the proposed additional allocation for Domestic Travel and Subsistence, and Other Transportation Costs of KES. 23.6M with KES. 20M.
7. That increase the budget item Training Expense (including capacity building) by KES. 6M. This is made to enhance the kit to allow wider scope including new tailored trainings on COVID-19 norms.

That the other supplementary budget proposals that are not affected by these recommendations made to the Supplementary Budget II, 2020-2021 be adopted as submitted.

## 10.0 CONCLUSION

**Mr. Speaker,**

These adjustments made above maintains a balanced budget with a total of KES. **11,839,810,619**, being KES. **10,958,808,460** and KES. **881,002,159** for County Executive and the County Assembly budgets respectively.

The summary of recommended expenditure for the financial year 2020/20201 by program will therefore appear as contained in **annex iv** 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 supplementary budget II, 2020/2021 as contained in this report be adopted; and
- c) The recommended budget summary in **annex iv** becomes the basis for the Supplementary appropriations Bill for the financial year 2020/2021.

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



**ANNEX I**

**SIGNED LIST OF MEMBERS OF THE BUDGET AND APPROPRIATIONS  
COMMITTEE IN ADOPTION OF THE COMMITTEE'S REPORT ON  
CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET  
II, FOR THE FINANCIAL YEAR 2021/2022.**

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 





**COUNTY GOVERNMENT OF KITUI  
SECOND SUPPLEMENTARY BUDGET**

**ANNEX II**

<b>S. NO.</b>	<b>MINISTRY</b>	<b>APPROVED BUDGET</b>	<b>REALLOCATIONS</b>	<b>SUPPLEMENTARY BUDGET</b>	<b>PERCENTAGE CHANGE</b>
1	Office of the Governor	1,749,028,748	5,032,158	1,754,060,906	0.29%
2	Department of Public Service Management and Administration	391,690,154	5,000,000	396,690,154	1.28%
3	Ministry of Agriculture, Water & Irrigation	1,430,223,387	11,733,947	1,441,957,334	0.82%
4	Ministry of Basic Education, ICT & Youth Development	811,623,576	671,152	812,294,728	0.08%
5	Ministry of Infrastructure, Housing, Transport and Public Works	929,390,603	(8,157,574)	921,233,029	-0.88%
6	Ministry of Health & Sanitation	3,380,100,403	(450,528)	3,379,649,875	-0.01%
7	Ministry of Trade, Cooperatives & Investment	630,712,821	17,000,000	647,712,821	2.70%
8	Ministry of Environment, Tourism & Natural Resources	274,484,962	3,521,754	278,006,716	1.28%
9	Ministry of Gender, Sports & Culture	136,892,592	(2,886,587)	134,006,005	-2.11%
10	The County Treasury	584,791,568	(12,450,528)	572,341,040	-2.13%
11	County Public Service Board	31,907,646	(3,257,000)	28,650,646	-10.21%
12	County Assembly Service Board	881,002,159	-	881,002,159	0.00%
13	Kitui Municipality	393,743,599	-	393,743,599	0.00%
14	Mwingi Town Administration	95,169,369	-	95,169,369	0.00%
15	Livestock, Apiculture and Fisheries Development	62,982,733	(21,977,768)	41,004,964	-34.89%
16	Lands and Physical Planning	56,066,300	6,220,974	62,287,274	11.10%
	<b>TOTAL</b>	<b>11,839,810,619</b>	<b>(0)</b>	<b>11,839,810,619</b>	<b>0.00%</b>



ANNEX III

Tel: 254 (20) 4298000  
Email: [info@crakenya.org](mailto:info@crakenya.org)  
Website: [www.crakenya.org](http://www.crakenya.org)



14 Riverside Drive  
Grosvenor block  
2<sup>nd</sup> Floor  
P.O. Box 1310 – 00200  
NAIROBI

**COMMISSION ON REVENUE ALLOCATION**

**OUR REF:** CRA/CSO/CMG/9/VOL.V (43)

**DATE:** 3<sup>rd</sup> August 2020

**All County Assemblies**

Dear all,

**RE: CIRCULAR ON ADVISORY OF WARD OFFICES OPERATION COSTS.**

We refer to our circular on County Governments Recurrent Expenditure Ceilings for Financial Year 2018/19 dated 28<sup>th</sup> June 2018 and advisory of operationalization of ward offices for members of the county assembly dated 30<sup>th</sup> September 2019. Both advisories stated that the ceilings provided for personnel emoluments for three ward staff and operations and maintenance costs for offices of all Members of County Assembly, both elected and nominated.

The Commission would like to clarify that the ward offices operation costs (including ward staff personnel emoluments and operations and maintenance costs) should not exceed the amounts in the attached schedule per county assembly.

This circular therefore provides clarification on the ward offices operation costs and state that the County Assemblies should adhere to the same.

Yours Sincerely,

Dr. Moses M. Sichei  
**COMMISSION SECRETARY/CEO**

Copy to: **Ms. Nancy Gathungu**  
The Auditor General  
Anniversary Towers  
University Way  
**NAIROBI.**

**Dr. Margaret Nyakang'o**  
The Controller of Budget  
Office of the Controller of Budget  
Bima House, 12<sup>th</sup> floor  
**NAIROBI.**



**Ms. Judy Oduma**  
Chief Executive Officer  
County Assemblies Forum (CAF)  
Flamingo Towers  
**NAIROBI.**

**Ms. Edith Imunde**  
Executive Director  
Society of Clerks at the Table in Kenya (SOCATT (K))  
Transnational Plaza  
**NAIROBI.**



WARD OPERATION COSTS													
No.	County	Wards	MCAS			Partisan staff per MCA	Total Partisan Staff in a County Assembly	Total Partisan staff salaries per month (Basic salary, Gratuity, house all., commuter all., leave all.) as per 2019/20 ceilings	Total salaries per year (per partisan staff)	Ward Operations Costs per year (per partisan staff)	Total cost per ward per year (per partisan staff)	Total cost per ward per year. (per MCA==ward(1 including nominated)	Total cost per ward per month. (per MCA==ward (including nominated)
			Elected	Nomintated MCAs	Total no. of MCAs								
1	Baringo	30	30	15	45	3	135	4,095,151	364,102	109,231	473,333	1,419,999	118,333
2	Bomet	25	25	11	36	3	108	3,276,921	364,102	109,231	473,333	1,419,999	118,333
3	Bungoma	45	45	15	60	3	180	5,461,535	364,102	109,231	473,333	1,419,999	118,333
4	Busia	35	35	18	53	3	159	4,824,356	364,102	109,231	473,333	1,419,999	118,333
5	Elgeyo/Marakwet	20	20	13	33	3	99	3,003,844	364,102	109,231	473,333	1,419,999	118,333
6	Embu	20	20	13	33	3	99	3,003,844	364,102	109,231	473,333	1,419,999	118,333
7	Garissa	30	30	20	50	3	150	4,551,279	364,102	109,231	473,333	1,419,999	118,333
8	Homa Bay	40	40	20	60	3	180	5,461,535	364,102	109,231	473,333	1,419,999	118,333
9	Isiolo	10	10	7	17	3	51	1,547,435	364,102	109,231	473,333	1,419,999	118,333
10	Kajiado	25	25	16	41	3	123	3,712,049	364,102	109,231	473,333	1,419,999	118,333
11	Kakamega	60	60	29	89	3	267	8,101,277	364,102	109,231	473,333	1,419,999	118,333
12	Kericho	30	30	17	47	3	141	4,278,202	364,102	109,231	473,333	1,419,999	118,333
13	Kiambu	60	60	32	92	3	276	8,374,354	364,102	109,231	473,333	1,419,999	118,333
14	Kilifi	35	35	19	54	3	162	4,915,382	364,102	109,231	473,333	1,419,999	118,333
15	Kirinyaga	20	20	13	33	3	99	3,003,844	364,102	109,231	473,333	1,419,999	118,333
16	Kisii	45	45	24	69	3	207	6,280,765	364,102	109,231	473,333	1,419,999	118,333
17	Kisumu	35	35	13	48	3	144	4,369,228	364,102	109,231	473,333	1,419,999	118,333
18	Kitui	40	40	14	54	3	162	4,915,382	364,102	109,231	473,333	1,419,999	118,333
19	Kwale	20	20	14	34	3	102	3,094,870	364,102	109,231	473,333	1,419,999	118,333
20	Lakipia	15	15	9	24	3	72	2,184,614	364,102	109,231	473,333	1,419,999	118,333
21	Lamu	10	10	8	18	3	54	1,638,461	364,102	109,231	473,333	1,419,999	118,333
22	Machakos	40	40	19	59	3	177	5,370,509	364,102	109,231	473,333	1,419,999	118,333
23	Makueni	30	30	18	48	3	144	4,369,228	364,102	109,231	473,333	1,419,999	118,333
24	Mandera	30	30	18	48	3	144	4,369,228	364,102	109,231	473,333	1,419,999	118,333
25	Marsabit	20	20	10	30	3	90	2,710,768	364,102	109,231	473,333	1,419,999	118,333
26	Meru	45	45	23	68	3	204	6,180,740	364,102	109,231	473,333	1,419,999	118,333
27	Migori	40	40	17	57	3	171	5,188,458	364,102	109,231	473,333	1,419,999	118,333
28	Mombasa	30	30	12	42	3	126	3,823,075	364,102	109,231	473,333	1,419,999	118,333
29	Murang'a	35	35	18	53	3	159	4,824,356	364,102	109,231	473,333	1,419,999	118,333
30	Nairobi City	85	85	38	123	3	369	11,195,147	364,102	109,231	473,333	1,419,999	118,333
31	Nakuru	55	55	23	78	3	234	7,099,996	364,102	109,231	473,333	1,419,999	118,333
32	Nandi	30	30	9	39	3	117	3,549,998	364,102	109,231	473,333	1,419,999	118,333
33	Narok	30	30	17	47	3	141	4,278,202	364,102	109,231	473,333	1,419,999	118,333
34	Nyamira	20	20	16	36	3	108	3,276,921	364,102	109,231	473,333	1,419,999	118,333
35	Nyandarua	25	25	14	39	3	117	3,549,998	364,102	109,231	473,333	1,419,999	118,333
36	Nyeri	30	30	14	44	3	132	4,005,126	364,102	109,231	473,333	1,419,999	118,333
37	Samburu	15	15	12	27	3	81	2,452,691	364,102	109,231	473,333	1,419,999	118,333
38	Siaya	30	30	12	42	3	126	3,823,075	364,102	109,231	473,333	1,419,999	118,333
39	Taita/Taveta	20	20	13	33	3	99	3,003,844	364,102	109,231	473,333	1,419,999	118,333
40	Tana River	15	15	8	23	3	69	2,093,588	364,102	109,231	473,333	1,419,999	118,333
41	Tharaka-Nithi	15	15	5	20	3	60	1,820,512	364,102	109,231	473,333	1,419,999	118,333
42	Tyans Nroia	25	25	14	39	3	117	3,549,998	364,102	109,231	473,333	1,419,999	118,333
43	Turkana	30	30	17	47	3	141	4,278,202	364,102	109,231	473,333	1,419,999	118,333
44	Uasin Gishu	30	30	17	47	3	141	4,278,202	364,102	109,231	473,333	1,419,999	118,333
45	Vihiga	25	25	13	38	3	114	3,458,972	364,102	109,231	473,333	1,419,999	118,333
46	Wajir	30	30	19	49	3	147	4,460,254	364,102	109,231	473,333	1,419,999	118,333
47	West Pokot	20	20	13	33	3	99	3,003,844	364,102	109,231	473,333	1,419,999	118,333
	<b>Total</b>	<b>1450</b>	<b>1450</b>	<b>749</b>	<b>2,199</b>	<b>141</b>	<b>6,597</b>	<b>200,165,258</b>	<b>17,112,810</b>	<b>5,243,074</b>	<b>22,355,883</b>	<b>67,067,650</b>	<b>5,588,971</b>

Note: The ward operations for Kisumu, Mombasa and Nairobi is at 40% of the partisan staff salaries while other assemblies are at 30%.





## ANNEX IV

**COUNTY GOVERNMENT OF KITUI**  
**KITUI COUNTY SUPPLEMENTARY II BUDGET 2020/21**

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES	DEVELOPMENT ESTIMATES	TOTAL
		Kshs	Kshs	Kshs
<b>Office of The Governor</b>	<b>Total</b>	<b>653,757,037</b>	<b>1,104,803,869</b>	<b>1,758,560,906</b>
	0701003710 P1: General Administration Planning and Support Services	467,229,706	1,091,288,019	1,558,517,725
	0702003710 P2: National Social Safety Net	59,879,687	13,515,849	73,395,537
	0703003710 P3 Manifesto Implementation Unit and Other Crosscutting Issues	45,731,199	-	45,731,199
	0704003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management	76,976,445	-	76,976,445
	0705003710 P5: Human Resource	-	-	-
	0706003710 P6: Publicity and Reception Services	-	-	-
	0707003710 P7: County Secretary	3,940,000	-	3,940,000
<b>Department of Public Service Management and Administration</b>	<b>Total</b>	<b>399,370,743</b>	<b>319,411</b>	<b>399,690,154</b>
	0701003710 P1: General Administration Planning and Support Services	129,347,389	-	129,347,389
	0705003710 P2: County Government Administration and Field Services	125,719,152	319,411	126,038,563
	0706003710 P3: Devolution Services	144,304,202	-	144,304,202
<b>Agriculture, Water &amp; Irrigation</b>	<b>Total</b>	<b>412,913,183</b>	<b>954,378,387</b>	<b>1,367,291,570</b>
	0101003710 P1: General Administration Planning and Support Services	262,891,638	-	262,891,638
	0102003710 P2: Crop Development and Management	3,231,430	307,327,975	310,559,405
	0103003710 P3: Agribusiness and Information Management	29,494,466	39,785,436	69,279,902
	0101020000 P4: Agricultural Extension Services and Training	29,243,891	73,659,836	102,903,727
	0104003710 P5: Irrigation and Drainage Infrastructure	3,542,744	22,309	3,565,053
	0111003710 P8: Water Resources Management	84,509,015	533,582,831	618,091,846
<b>Basic Education, ICT and Youth Development</b>	<b>Total</b>	<b>484,679,556</b>	<b>327,615,173</b>	<b>812,294,728</b>
	0501003710 P1: General Administration, Planning and Support Services	92,017,159	-	92,017,159
	0502003710 P2: Primary Education	282,042,195	75,829,768	357,871,962
	021000 P3 ICT Infrastructure Development	23,159,307	-	23,159,307
	0504003710 P4: Youth Training and Development	87,460,895	249,352,552	336,813,447
	0503003710 P5: Quality Assurance and Standards	-	2,432,853	2,432,853
<b>Infrastructure, Housing, Transport &amp; Public Works</b>	<b>Total</b>	<b>202,582,072</b>	<b>786,092,020</b>	<b>988,674,092</b>
	0101003710 P1: General Administration Planning and Support Services	103,411,236	-	103,411,236
	0107003710 P3: Housing Development and Human Settlement	8,077,822	15,755,763	23,833,585
	0109003710 P4: Government Buildings	23,207,044	901,057	24,108,101
	0110003710 P5: Road Transport	67,885,971	769,435,200	837,321,171
<b>Health &amp; Sanitation</b>	<b>Total</b>	<b>3,145,891,396</b>	<b>233,758,478</b>	<b>3,379,649,875</b>
	0401003710 P1: General Administration, Planning & Support Services	173,309,094	35,000	173,344,094
	0404003710 P2: Maternal and Child Health	130,422,451	79,134,306	209,556,757
	0403003710 P3: Preventive & Promotive Health Services	12,462,783	-	12,462,783
	0402003710 P4: Curative Health Services	2,829,697,068	154,589,172	2,984,286,240
<b>Trade, Cooperatives and Investments</b>	<b>Total</b>	<b>365,332,607</b>	<b>282,380,214</b>	<b>647,712,821</b>
	0301003710 P1: General administration and support-H/Qs	57,240,634	-	57,240,634
	0303003710 P2: Trade development and Promotion	263,099,371	-	263,099,371
	0304003710 P3: Cooperative development and Management	44,992,602	282,380,214	327,372,817
<b>Environment Tourism, and Natural Resources</b>	<b>Total</b>	<b>139,816,153</b>	<b>125,742,064</b>	<b>265,558,218</b>
	1001003710 P1 General Administration, Planning and Support Services	48,156,093	-	48,156,093
	1002003710 P2 Environment Management and Protection	21,199,113	7,323,148	28,522,261
	0305003710 P2: Tourism Development and Promotion	44,839,639	14,758,559	59,598,197
	1005003710 P3 Power Transmission and Distribution	2,562,580	450,528	3,013,109
	1006003710 P4 Alternative Energy Technologies	2,607,096	96,946,029	99,553,125

	1008003710 P5 Mineral Resources Management	20,451,633	6,263,800	26,715,433
<b>Gender, Sports and Culture</b>	<b>Total</b>	<b>62,676,624</b>	<b>78,329,381</b>	<b>141,006,005</b>
	0301003710 P1: General Administration, Planning and Support Services	25,533,237	-	25,533,237
	0903003710 P3: Sports	16,580,073	60,516,701	77,096,774
	0904003710 P4: Culture	4,995,561	15,308,536	20,304,097
	0902003710 P2: Gender	7,166,319	-	7,166,319
	0905003710 P5: Social Development and Children Services	8,401,434	2,504,145	10,905,579
<b>The County Treasury</b>	<b>Total</b>	<b>496,478,509</b>	<b>75,862,531</b>	<b>572,341,040</b>
	0701003710 P1: General Administration, Planning and Support Services	188,333,122	75,862,531	264,195,653
	0710003710 P2: Economic Policy and National Planning	91,009,758	-	91,009,758
	0711003710 P3: Monitoring and Evaluation Services	12,864,905	-	12,864,905
	0712003710 P4: Public Financial Management	204,270,725	-	204,270,725
<b>County Public Service Board</b>	<b>Total</b>	<b>28,650,646</b>	<b>-</b>	<b>28,650,646</b>
	0701003710 P1: General Administration, Planning and Support Services	11,315,040	-	11,315,040
	0713003710 P2: Human Resource Management and Development	13,316,557	-	13,316,557
	0714003710 P3: Governance and County Values	4,019,048	-	4,019,048
<b>County Assembly Service Board</b>	<b>Total</b>	<b>836,025,472</b>	<b>44,976,687</b>	<b>881,002,159</b>
	0701013710 P1: General Administration, Planning and Support Services	252,026,321	44,976,687	297,003,008
	0715013710 P2: Legislation, Representation and Oversight	583,999,151	-	583,999,151
<b>Kitui Municipality</b>	<b>Total</b>	<b>98,161,050</b>	<b>291,255,747</b>	<b>389,416,798</b>
	0201003710 P1: General Administration Planning and Support Services	36,414,788	8,689,689	45,104,476
	0202003710 P2: Road Transport	14,528,835	271,339,931	285,868,766
	0307003710 P 3: Trade Development and Promotion	9,446,801	11,226,128	20,672,929
	0730003710 P.4 Control and Management of Public finances	18,959,973	-	18,959,973
	0900003710 P .5 Social Protection, Culture and Recreation	18,810,653	-	18,810,653
	2640503710 P .6 Kenya Urban Support Programme	-	-	-
<b>Mwingi Town Administration</b>	<b>Total</b>	<b>65,447,053</b>	<b>29,722,316</b>	<b>95,169,369</b>
	0201003710 P1: General Administration Planning and Support Services	42,298,504	-	42,298,504
	1001000000 P2: Environmental Policy Management	3,984,033	6,756,147	10,740,180
	0109003710 P3: Government Buildings	7,357,398	10,626,442	17,983,840
	0207003710 P4: Urban and Metropolitan Development	7,465,774	10,138,671	17,604,445
	0706003710 P5: Devolution Services	4,341,343	2,201,057	6,542,399
<b>Livestock, Apiculture and Fisheries Development</b>	<b>Total</b>	<b>10,984,815</b>	<b>30,020,149</b>	<b>41,004,964</b>
	0101003710 P1: General Administration Planning and Support Services	-	-	-
	0105003710 P2: Fisheries Development and Management	2,173,631	-	2,173,631
	0106003710 P3: Livestock Resources Management and Development	8,811,184	30,020,149	38,831,333
<b>Land and Physical Planning</b>	<b>Total</b>	<b>31,693,765</b>	<b>25,093,509</b>	<b>56,787,274</b>
	0101003710 P1: General Administration Planning and Support Services	8,930,974	-	8,930,974
	0108003710 P2: Land Policy and Planning	22,762,791	25,093,509	47,856,300
<b>Total Voted Expenditure Kshs</b>		<b>7,434,460,682</b>	<b>4,390,349,936</b>	<b>11,824,810,619</b>

<b>County Executive</b>	<b>6,598,435,210</b>	<b>4,345,373,249</b>	<b>10,943,808,460</b>
<b>County Assembly</b>	<b>836,025,472</b>	<b>44,976,687</b>	<b>881,002,159</b>
<b>Total County Budget</b>	<b>7,434,460,682</b>	<b>4,390,349,936</b>	<b>11,824,810,619</b>

(15,000,000)

## ANNEX IV

**COUNTY GOVERNMENT OF KITUI**  
**KITUI COUNTY SUPPLEMENTARY II BUDGET 2020/21**

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES	DEVELOPMENT ESTIMATES	TOTAL
		Kshs	Kshs	Kshs
<b>Office of The Governor</b>	<b>Total</b>	<b>653,757,037</b>	<b>1,104,803,869</b>	<b>1,758,560,906</b>
	0701003710 P1: General Administration Planning and Support Services	467,229,706	1,091,288,019	1,558,517,725
	0702003710 P2: National Social Safety Net	59,879,687	13,515,849	73,395,537
	0703003710 P3 Manifesto Implementation Unit and Other Crosscutting Issues	45,731,199	-	45,731,199
	0704003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management	76,976,445	-	76,976,445
	0705003710 P5: Human Resource	-	-	-
	0706003710 P6: Publicity and Reception Services	-	-	-
	0707003710 P7: County Secretary	3,940,000	-	3,940,000
<b>Department of Public Service Management and Administration</b>	<b>Total</b>	<b>399,370,743</b>	<b>319,411</b>	<b>399,690,154</b>
	0701003710 P1: General Administration Planning and Support Services	129,347,389	-	129,347,389
	0705003710 P2: County Government Administration and Field Services	125,719,152	319,411	126,038,563
	0706003710 P3: Devolution Services	144,304,202	-	144,304,202
<b>Agriculture, Water &amp; Irrigation</b>	<b>Total</b>	<b>412,913,183</b>	<b>954,378,387</b>	<b>1,367,291,570</b>
	0101003710 P1: General Administration Planning and Support Services	262,891,638	-	262,891,638
	0102003710 P2: Crop Development and Management	3,231,430	307,327,975	310,559,405
	0103003710 P3: Agribusiness and Information Management	29,494,466	39,785,436	69,279,902
	0101020000 P4: Agricultural Extension Services and Training	29,243,891	73,659,836	102,903,727
	0104003710 P5: Irrigation and Drainage Infrastructure	3,542,744	22,309	3,565,053
	0111003710 P8: Water Resources Management	84,509,015	533,582,831	618,091,846
<b>Basic Education, ICT and Youth Development</b>	<b>Total</b>	<b>484,679,556</b>	<b>327,615,173</b>	<b>812,294,728</b>
	0501003710 P1: General Administration, Planning and Support Services	92,017,159	-	92,017,159
	0502003710 P2: Primary Education	282,042,195	75,829,768	357,871,962
	021000 P3 ICT Infrastructure Development	23,159,307	-	23,159,307
	0504003710 P4: Youth Training and Development	87,460,895	249,352,552	336,813,447
<b>Infrastructure, Housing, Transport &amp; Public Works</b>	<b>Total</b>	<b>202,582,072</b>	<b>786,092,020</b>	<b>988,674,092</b>
	0101003710 P1: General Administration Planning and Support Services	103,411,236	-	103,411,236
	0107003710 P3: Housing Development and Human Settlement	8,077,822	15,755,763	23,833,585
	0109003710 P4: Government Buildings	23,207,044	901,057	24,108,101
	0110003710 P5: Road Transport	67,885,971	769,435,200	837,321,171
<b>Health &amp; Sanitation</b>	<b>Total</b>	<b>3,145,891,396</b>	<b>233,758,478</b>	<b>3,379,649,875</b>
	0401003710 P1: General Administration, Planning & Support Services	173,309,094	35,000	173,344,094
	0404003710 P2: Maternal and Child Health	130,422,451	79,134,306	209,556,757
	0403003710 P3: Preventive & Promotive Health Services	12,462,783	-	12,462,783
	0402003710 P4: Curative Health Services	2,829,697,068	154,589,172	2,984,286,240
<b>Trade, Cooperatives and Investments</b>	<b>Total</b>	<b>365,332,607</b>	<b>282,380,214</b>	<b>647,712,821</b>
	0301003710 P1: General administration and support-H/Qs	57,240,634	-	57,240,634
	0303003710 P2: Trade development and Promotion	263,099,371	-	263,099,371
<b>Environment Tourism, and Natural Resources</b>	0304003710 P3: Cooperative development and Management	44,992,602	282,380,214	327,372,817
	<b>Total</b>	<b>139,816,153</b>	<b>125,742,064</b>	<b>265,558,218</b>
	1001003710 P1 General Administration, Planning and Support Services	48,156,093	-	48,156,093
	1002003710 P2 Environment Management and Protection	21,199,113	7,323,148	28,522,261
	0305003710 P2: Tourism Development and Promotion	44,839,639	14,758,559	59,598,197
	1005003710 P3 Power Transmission and Distribution	2,562,580	450,528	3,013,109
1006003710 P4 Alternative Energy Technologies	2,607,096	96,946,029	99,553,125	

	1008003710 P5 Mineral Resources Management	20,451,633	6,263,800	26,715,433
<b>Gender, Sports and Culture</b>	<b>Total</b>	<b>62,676,624</b>	<b>78,329,381</b>	<b>141,006,005</b>
	0301003710 P1: General Administration, Planning and Support Services	25,533,237	-	25,533,237
	0903003710 P3: Sports	16,580,073	60,516,701	77,096,774
	0904003710 P4: Culture	4,995,561	15,308,536	20,304,097
	0902003710 P2: Gender	7,166,319	-	7,166,319
	0905003710 P5: Social Development and Children Services	8,401,434	2,504,145	10,905,579
<b>The County Treasury</b>	<b>Total</b>	<b>496,478,509</b>	<b>75,862,531</b>	<b>572,341,040</b>
	0701003710 P1: General Administration, Planning and Support Services	188,333,122	75,862,531	264,195,653
	0710003710 P2: Economic Policy and National Planning	91,009,758	-	91,009,758
	0711003710 P3: Monitoring and Evaluation Services	12,864,905	-	12,864,905
	0712003710 P4: Public Financial Management	204,270,725	-	204,270,725
<b>County Public Service Board</b>	<b>Total</b>	<b>28,650,646</b>	<b>-</b>	<b>28,650,646</b>
	0701003710 P1: General Administration, Planning and Support Services	11,315,040	-	11,315,040
	0713003710 P2: Human Resource Management and Development	13,316,557	-	13,316,557
	0714003710 P3: Governance and County Values	4,019,048	-	4,019,048
<b>County Assembly Service Board</b>	<b>Total</b>	<b>836,025,472</b>	<b>44,976,687</b>	<b>881,002,159</b>
	0701013710 P1: General Administration, Planning and Support Services	252,026,321	44,976,687	297,003,008
	0715013710 P2: Legislation, Representation and Oversight	583,999,151	-	583,999,151
<b>Kitui Municipality</b>	<b>Total</b>	<b>98,161,050</b>	<b>291,255,747</b>	<b>389,416,798</b>
	0201003710 P1: General Administration Planning and Support Services	36,414,788	8,689,689	45,104,476
	0202003710 P2: Road Transport	14,528,835	271,339,931	285,868,766
	0307003710 P 3: Trade Development and Promotion	9,446,801	11,226,128	20,672,929
	0730003710 P.4 Control and Management of Public finances	18,959,973	-	18,959,973
	0900003710 P .5 Social Protection, Culture and Recreation	18,810,653	-	18,810,653
	26405033710 P .6 Kenya Urban Support Programme	-	-	-
<b>Mwingi Town Administration</b>	<b>Total</b>	<b>65,447,053</b>	<b>29,722,316</b>	<b>95,169,369</b>
	0201003710 P1: General Administration Planning and Support Services	42,298,504	-	42,298,504
	1001000000 P2: Environmental Policy Management	3,984,033	6,756,147	10,740,180
	0109003710 P3: Government Buildings	7,357,398	10,626,442	17,983,840
	0207003710 P4: Urban and Metropolitan Development	7,465,774	10,138,671	17,604,445
	0706003710 P5: Devolution Services	4,341,343	2,201,057	6,542,399
<b>Livestock, Apiculture and Fisheries Development</b>	<b>Total</b>	<b>10,984,815</b>	<b>30,020,149</b>	<b>41,004,964</b>
	0101003710 P1: General Administration Planning and Support Services	-	-	-
	0105003710 P2: Fisheries Development and Management	2,173,631	-	2,173,631
	0106003710 P3: Livestock Resources Management and Development	8,811,184	30,020,149	38,831,333
<b>Land and Physical Planning</b>	<b>Total</b>	<b>31,693,765</b>	<b>25,093,509</b>	<b>56,787,274</b>
	0101003710 P1: General Administration Planning and Support Services	8,930,974	-	8,930,974
	0108003710 P2: Land Policy and Planning	22,762,791	25,093,509	47,856,300
<b>Total Voted Expenditure Kshs</b>		<b>7,434,460,682</b>	<b>4,390,349,936</b>	<b>11,824,810,619</b>

<b>County Executive</b>	<b>6,598,435,210</b>	<b>4,345,373,249</b>	<b>10,943,808,460</b>
<b>County Assembly</b>	<b>836,025,472</b>	<b>44,976,687</b>	<b>881,002,159</b>
<b>Total County Budget</b>	<b>7,434,460,682</b>	<b>4,390,349,936</b>	<b>11,824,810,619</b>

(15,000,000)

## Annex V

### COUNTY ASSEMBLY OF KITUI

#### MINUTES OF THE BUDGET AND APPROPRIATIONS COMMITTEE MEETING HELD AT TRAVELLERS BEACH HOTEL ON 17<sup>TH</sup> APRIL, 2021 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           |
| 8. Hon. Ann Mwende Mumo      | -Member           |
| 9. Hon. James W. Kula        | -Member           |

#### IN ATTENDANCE:

- |                       |  |
|-----------------------|--|
| 1. A. Mulandi Kavali- | First Clerk Assistant (Taking Minutes) |
| 2. Charles Nyaga-     | Senior Fiscal Analyst                  |

#### AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of committee report on consideration of The Kitui County Supplementary Budget Estimates II, for the FY 2020/2021.

#### MIN (BAC) 014/2021: PRAYER

The proceedings commenced with a prayer.

**MIN (BAC) 015/2020: COMMUNICATION FROM THE CHAIR**

The Chairperson thanked and welcomed the Members for the sitting convened to adopt the report for onward transmission for approval for tabling pursuant to Standing Order 179(4).

**4) MIN (BAC) 016/2020: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II, FOR THE FINANCIAL YEAR 2020/2021.**

The Members were taken through the draft reports, deliberated and adopted the same as the final copy 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 (annex i) attached to the report in assertion with the content thereto.

**MIN (BAC) 017/2020: 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.**