



COUNTY GOVERNMENT OF KITUI  
THE COUNTY ASSEMBLY  
THIRD ASSEMBLY – (FIRST SESSION)

COMMITTEE ON BUDGET AND APPROPRIATIONS

REPORT ON

CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET 1,  
FOR  
THE FINANCIAL YEAR  
2022/2023

*Clark*  
*Approved*  
*[Signature]*  
*29/11/2022*

CLERK OF ASSEMBLY CHAMBERS  
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NOVEMBER, 2022



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## ABBREVIATIONS

|       |  |
|-------|--|
| CARA  | County Allocation of Revenue Act                   |
| CARB  | County Allocation of Revenue Bill                  |
| CASB  | County Assembly Service Board                      |
| CECM  | County Executive Committee Member                  |
| CGA   | County Government Act                              |
| CHV   | Community Health Volunteers                        |
| CIDP  | County Integrated Development Plan                 |
| CLIDP | Community Level Infrastructure Development         |
| ECDE  | Early Child Hood Development                       |
| FY    | Financial year                                     |
| GIS   | Geographical Information System                    |
| ICT   | Information and Communications Technology          |
| IFMIS | Integrated Financial Management Information System |
| IT    | Information Technology                             |
| KDSP  | Kenya Devolution Support Programme                 |
| KSHS  | Kenya Shillings                                    |
| MSMEs | Micro, Small and Medium Enterprises                |
| OSR   | Own Source Revenue                                 |
| PFM   | Public Finance Management                          |
| SO    | Standing Orders                                    |
| SRC   | Salaries and Remuneration Commission               |
| WASH  | Water, Sanitation and Hygiene program              |

## ANNEXURES

- I. The Signed Committee Members List (annex I)
- II. List of budget lines with insufficient funds in IFMIS balances (annex II)
- III. Recommended overall County Supplementary Budget 1, 2022/2023 summary of expenditure by program and vote. (annex III)
- IV. The Committee minutes adopting the report (annex IV)

## 1.0 PREFACE

**Mr. Speaker,**

On behalf of the Members of the Committee on Budget and Appropriations, I hereby beg to present to this Honourable House, the Committee's Report on consideration of the Kitui County Supplementary Budget 1, for the Financial Year (FY) 2022/2023.

Honourable members, this is a report concerning public finances and shall be dealt with in accordance with the provisions of Chapter twelve of the Constitution on public finances, including other legislations but not limited to the following: -

- i. The Public Finance Management (PFM), Act 2012,
- ii. The County Government Act (CGA), 2012,
- iii. The County Allocation of Revenue Act (CARA) 2022,
- iv. The Public Finance Management (PFM), (County Governments) Regulations 2015, and
- v. County Assembly Standing Orders (S.O).

The above notwithstanding, the Committee greatly relied on prudent financial norms as practiced within public Sector budgeting.

**Mr. Speaker,**

The Kitui County Supplementary Budget 1 for the FY, 2022/2023 comes barely three months after the general elections held in August, 2022 that ushered in the new administration. The County Budget for the FY, 2022/2023 is a product of a high consultative process between the two Arms of the Government and was approved during the month of April, 2022. It is a budget that was approved earlier than the stipulated deadline of June 30<sup>th</sup>

due to the electioneering period as directed through a circular from the National Treasury. However, changes in Administration coupled with other factors as outlined in Sections 108 and 135 of the PFM Act, 2012 necessitated the supplementary budget. This was essential for providing an early opportunity for the new Government to re-align the budget with her manifesto and of importance to include the actual revote from the last FY 2021/2022 to the budget.

**Mr. Speaker,**

The County Executive budget as submitted was majorly necessitated by the following pertinent issues: -

- i. To factor in the revote amount of Kshs. 1,118,001,643 from the last FY's year's budget (2021/2022) which was not included in the initial approved budget 2022/2023;
- ii. To adjust downwards the County grants from Kshs. 505,225,111 in the approved estimates to Kshs. 467,033,700 as provided in the County Governments Grants Act, 2022;
- iii. To provide for additional funds for pending bills which are already being verified by the County Pending Bills Committee;
- iv. To realign the budget to conform with the new County Government structure and take care of the new administration's manifesto;
- v. To revise downwards, the Own Source Revenue (OSR) target from Kshs. 600M to 400M;
- vi. The need to realign the budget with Gazette Notice number 8795 with regard to remuneration and benefits for State Officers in the County Assemblies;

- vii. To provide funds for the Members of County Assembly Car Reimbursement benefit conferred by the Salaries and Remunerations Commission (SRC) and a top up to the Car Loan and Mortgage kitty which was partly utilized in the second Assembly as Members' Car grants, and
- viii. To reallocate funds probably not expendable during the year to budget items with depleted allocations that require additional funding.

**Mr. Speaker,**

The budget for the FY 2022/23 was passed by the Assembly when CARA, 2022 had not been approved by the National Parliament, thus the figures used were in line with the County Allocation of Revenue Bill (CARB), 2022 that was under consideration. For this reason, the County Assembly ceiling on recurrent expenditure was pegged at Kshs. 860,063,722 against Kshs. 862,047,458 in the approved CARA, 2022. This implies that the County Assembly budget in this supplementary ought to be increased by Kshs. 1,983,736 to align it with the provisions of the Act.

The submitted supplementary budget 1, 2022/2023 for the County Assembly was prepared for the following reasons: -

- i. The need to provide for additional Kshs 1,983,736 to the recurrent expenditures as provided in CARA, 2022.
- ii. To provide for Kshs 144,808,969, being the unutilized funds from 2021/22 FY's budget (Revote) in line with Section 11 of the CARA, 2021.
- iii. The need to realign the budget with Gazette Notice number 8795 with regard to remuneration and benefits for State Officers in the County Assemblies.



- iv. The need to provide for additional costs that comes with an expanded County Assembly from fifty-four (54) to sixty (60) Members of County Assembly.
- v. The need to re-allocate savings to budget lines where they can be expended. This is to replenish allocations in diminishing trend which cannot suffice to end of the FY.

**Mr. Speaker,**

Regulation 31(a) of the PFM (County Governments) Regulations, 2015 states that budget revenue and expenditure appropriations shall be balanced. In adherence to this cardinal rule, the supplementary budget was inevitable to ensure the changes made in the resource envelope proportionately affects the expenditure in ensuring a balance budget. The above notwithstanding, it was an opportune time to also re-align the budget in an endeavor to ensure that funds not possible to be expended during the period are utilized to replenish the depleted expenditure lines.

The Committee in this report therefore will be seeking to address the issues articulated above 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 of the PFM Act, 2012.

**Mr. Speaker,**

Section 135 of the PFM Act, 2012 provides for the circumstances under which a County Government may submit to the County Assembly a Supplementary Budget for approval. Specifically Sub Section 135 (1) and (2) provides that;

- 1) *“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”.*
- 2) *“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 to the procedures as provided under S.O. 214 (Procedures on Supplementary Estimates), submitted their Supplementary Budget Estimates 1, for this FY 2022/2023. The estimates were laid on the table of the Assembly on Wednesday 16<sup>th</sup> November, 2022 (afternoon sitting) and subsequently committed to the Committee on Budget and Appropriations for consideration and recommendations pursuant to S.O. 186.

## **2.0 COMPOSITION AND MANDATE OF THE COMMITTEE ON BUDGET AND APPROPRIATIONS**

**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 undertake this noble function and execution of her mandate as conferred, the County Assembly operates through Committee system as envisaged in Section 14 of the CGA, 2012 and the County Assembly

S.O.s. Thus, borrowing from the above provisions and furtherance of the law, the County Assembly established Committees among others; the Committee on Budget and Appropriations. This was in adherence to the provisions of S.O. 186 which also confers her mandate to discuss, review estimates and make recommendations to the County Assembly among other roles.

## 2.1 Composition of The Committee

Mr. Speaker,

This is the first Committee on Budget and Appropriations established on inauguration of the Third Assembly after the August, 2022 General Elections.

As currently constituted, the Committee comprises of the following Members;

- |                                   |                   |
|-----------------------------------|-------------------|
| 1. Hon. Zacchaeus Ivutha Syengo   | -Chairperson      |
| 2. Hon. Jacquelyne Cate Kalenga   | -Vice Chairperson |
| 3. Hon. Alex Mutambu Nganga       | -Member           |
| 4. Hon. Boniface Mukwate Katula   | -Member           |
| 5. Hon. Sylvester Kitheka Munyalo | -Member           |
| 6. Hon. Kyalo Kimuli              | -Member           |
| 7. Hon. Mary Mwendu Mutune        | -Member           |
| 8. Hon. Mercy Muliwa Muema        | -Member           |
| 9. Hon. Malinga Munyao            | -Member           |

## 2.2 Committee Mandate

Mr. Speaker,

S.O. 186(3) establishes the County Committee on Budget and Appropriations 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 1 Estimates, for FY 2022/2023 and has made some recommendations to the House for consideration and subsequent adoption.

### **3.0 BACKGROUND**

**Mr. Speaker,**

The Kitui County Budget for the FY 2022/2023 was approved pursuant to Section 131 of the PFM Act, 2012 with a total expenditure of Kshs. 11,499,195,524. This had an equivalent resource envelope to finance the expenditures comprising of the following;

|                     |                                       |
|---------------------|---------------------------------------|
| Equitable share     | Kshs. 10,393,970,413.00               |
| Grants              | Kshs. 505,225,111.00                  |
| Own revenue         | Kshs. 600,000,000.00                  |
| <b><u>TOTAL</u></b> | <b><u>Kshs. 11,499,195,524.00</u></b> |

It is important noting that the approved budget had not factored revote from the previous FY, 2021/2022 due to the fact that it had been approved two and half months to the end of the FY. Inclusion of the same in the initial budget could result to unrealistic figures.

**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 this definition, it is highly probable to have a supplementary budget seeking to harmonize/re-align the approved budget with the actual implemented programs whose costs might have been varied by other factors of implementation. In addition, unforeseen and inevitable events may arise which require to be addressed notwithstanding that there are no funds appropriated for such. Section 135 of the PFM Act, 2012 envisions such state of affairs. Subsequently, the Section of the law guides the County Governments on preparation of supplementary budgets.

**Mr. Speaker,**

It is in the circumstances therefore that both Arms of the County Government submitted their first supplementary budget for the FY 2022/2023 to accommodate change in priorities and disparities experienced during the period under review. The budget was submitted to the Assembly on 3<sup>rd</sup> November, 2022 and subsequently laid for committal to the Committee on 16<sup>th</sup> November, 2022. Prior to this, the Committee had retreated for training on her mandate with effect from 14<sup>th</sup> to 21<sup>st</sup> November, 2022. However, the Committee had to reschedule her training to a future date and embark on the consideration of this budget with effect from 17<sup>th</sup> November, 2022.

**Mr. Speaker,**

Upon the Committee's scrutiny on the submitted supplementary budget, it was revealed that the executive budget had not factored allocations to cater for;

- i. Members of County Assembly Car reimbursement which is a new benefit conferred by the SRC vide Gazette Notice No. 8795 dated 27<sup>th</sup> July, 2022,
- ii. An amount totaling to Kshs 103 M to replenish Members Car loan and Mortgages Fund which partly had been spent as car grant in the last Assembly both totaling to Kshs. 235,720,000 as the case in the County Assembly Budget.

**Mr. Speaker,**

A further keen examination on the budget revealed that there were budget lines across the Ministries with proposed reallocations which were inadmissible. This would result to serious breach of general accounting principles as the proposed changes, if allowed, would result to negative Integrated Financial Management Information System (IFMIS) balances.

**Mr. Speaker,**

It is important to note that, the supplementary budget I, 2022/2023 had sought to realign the budget to accommodate the ministerial changes as reorganized by the new administration. The proposed changes to cater for the ministerial realignments takes the biggest share of the reallocations made in this budget.

#### **4.0 METHODOLOGY**

**Mr. Speaker,**

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

- i. Reviewing budget performance 2022/2023 as at November, 2022 and Interrogating actual IFMIS balances as at 18<sup>th</sup> November, 2022,
- ii. Interrogation of the submitted supplementary budget 1, and the supporting documents submitted,
- iii. Interrogation of the budget explanation notes for both Arms of the Government, and,
- iv. Direct engagement through discussions with invitees.

**Mr. Speaker,**

It is worth noting that the submitted budget had explanation notes as required under regulation 39 of the PFM (County Governments) Regulations 2015. Nonetheless, the same could not offer full clarifications to enable the Committee make a comprehensible decision on the re-alignments proposed. Budget making is a consultative process and it is noteworthy embracing the spirit envisaged thereof by engaging in to consultative discussions. Owing to this fact therefore, it was resolved necessary to invite the County Executive Committee Member (CECM) County Treasury and the County Assembly Services Board (CASB) representatives to offer more clarifications on 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 CECM County Treasury and the CASB representatives, County Chief Officer, County Treasury and other County staff who found

time 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 for being enthusiastic in consideration of this first supplementary budget amid the challenges faced. The members worked tirelessly and demonstrated the desire to deliver in undertaking this exercise. I will not hesitate however to acknowledge the Secretariat of the Committee for their significant contribution in providing technical support and compiling this report.



**Hon. Zacchaeus Ivutha Syengo, MCA**  
**Chairperson, Committee on Budget & Appropriations**  
**November, 2022.**



**6.0 REVIEW AND CONSIDERATION OF THE COUNTY EXECUTIVE AND THE COUNTY ASSEMBLY SUPPLEMENTARY BUDGET 1, FOR FY. 2022/2023.**

**Mr. Speaker,**

It is important noting that, the CECM County Treasury submitted to County Assembly only one original copy of the Supplementary budget without enough copies for the Members of the County Assembly and the Committee for consideration. This necessitated the Committee which had already retreated for a training to request to be furnished with copies for consideration; which the CECM County Treasury brought enough copies for the Committee on 18<sup>th</sup> November, 2022. It was unfortunately revealed upon a keen observation that the copies brought differed in some budgetary allocations with the original copy that had been laid on 16<sup>th</sup> November, 2022. Nevertheless, the Committee was convinced by the CECM that the same copies were the ones submitted for issuance to Members and as such the Committee resolved to proceed with the document.

**Mr. Speaker,**

This is the first Supplementary Budget prepared from the approved budget estimates for this FY, 2022/2023. The Budget submitted has in overall increased by Kshs. 879,810,232 from Kshs. 11,499,195,524 to Kshs. 12,379,005,756. There are some other factors that influenced the increase of the budget as highlighted and as contained in the observations made below in this report.

Mr. Speaker,

The proposed submitted supplementary budget comprised of the following new ministerial total expenditure allocations as contained in the following table;

*Table 1, (The overall ministerial allocation changes by supplementary I, 2022/2023)*

| <b>KITUI COUNTY GOVERNMENT - BUDGET FY 2022/23</b>                     |  |  |                      |
|--|--|--|----------------------|
| <b>County Ministry</b>   | <b>Approved Estimates, 2022/2023 Kshs.</b> | <b>Supplementary Budget I, 2022/2023 Kshs.</b> | <b>Variance Kshs</b> |
| Office of the Governor   | 1,364,170,170                              | 2,289,953,401                                  | 925,783,231          |
| Office of the Deputy Governor  | -  | 76,463,016                                     | 76,463,016           |
| Department of Public Service Management and Administration             | 471,204,090                                | 94,828,541                                     | -376,375,549         |
| Ministry of Water & Irrigation   | 1,327,212,669                              | 745,351,868                                    | -581,860,801         |
| Ministry of Education, Training & Skills Development                   | 626,352,548                                | 705,088,736                                    | 78,736,188           |
| Ministry of Roads, Public Works and Transport                          | 1,101,899,667                              | 883,888,158                                    | -218,011,509         |
| Ministry of Health & Sanitation  | 3,485,034,863                              | 3,619,190,402                                  | 134,155,539          |
| Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives          | 315,859,952                                | 243,147,525                                    | -72,712,427          |
| Ministry of Energy, Environment, Forestry, Natural & Mineral Resources | 220,679,886                                | 352,645,225                                    | 131,965,339          |
| Ministry of Culture, Gender, Youth, ICT, Sports & Social Services      | 168,999,926                                | 220,751,839                                    | 51,751,913           |
| Ministry of Finance, Economic Planning & Revenue Management            | 611,074,188                                | 474,655,328                                    | -136,418,860         |
| County Public Service Board  | 76,000,000                                 | 86,278,383                                     | 10,278,383           |
| County Assembly Service Board  | 1,147,364,914                              | 1,292,173,883                                  | 144,808,969          |
| Kitui Municipality   | 234,756,014                                | 215,696,976                                    | -19,059,067          |
| Mwingi Town Administration   | 101,309,699                                | 114,257,871                                    | 12,948,172           |
| Ministry of Agriculture and Livestock                                  | 113,927,760                                | 829,407,046                                    | 715,434,286          |
| Ministry of Lands, Housing and Urban Development                       | 133,304,149                                | 135,227,558                                    | 1,923,409            |
| <b>TOTALS</b>  | <b>11,499,195,524</b>                      | <b>12,379,005,756</b>                          | <b>879,810,232</b>   |

The above analysis indicates very huge transfers for some ministries, the highest gaining being the Office the Governor and the Ministry of Agriculture

and Livestock with Kshs. 925,783,231 and Kshs. 715,434,286 respectively. The highest losing Ministry was Water and Irrigation and Department of Public Service Management and Administration with Kshs. 581,860,801 and Kshs. 376,375,549 respectively. As explained above in the report, these huge realignments have been necessitated by change in arrangements of the County Ministries made by the new Administration.

**Mr. Speaker,**

The County Assembly total allocations as contained in the Executive budget submitted by the CECM, County Treasury was Kshs. 1,292,173,883 with a growth of Kshs. 144,808,969 which was a revote from the FY 2021/2022 as conferred by Section 11 of CARA, 2021. However, the budget did not factor the additional Kshs. 1,983,736 in the recurrent expenditure ceiling as provided in CARA 2022. Further, it did not factor Kshs 235.72M being the car reimbursement and mortgage funds to Members thus an implication of a similar difference in the budgets submitted by the Clerk of Assembly and that by the CECM, County Treasury.

**Observations made by the Committee on the Supplementary Budget.**

**Mr. Speaker,**

The Committee took sufficient time to intensively interrogate the supplementary budget estimates. Physical engagements of the CECM Treasury to avail an opportunity for the Committee to expansively 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 the pertinent issues in the submitted budget and concerns raised by members. An intensive budget examination against the actual IFMIS

balances unfortunately revealed that the proposed reallocations could not be financed by the available IFMIS balances to a tune of Kshs. 646,745,845 across different Ministries as contained in **annex ii** to this report.

**Mr. Speaker,**

The Committee made the following general observations on some key budget items in the submitted supplementary budget as highlighted here below: -

1. The total submitted budget by the CECM County Treasury has increased by Kshs. 879,810,232 from Kshs 11,499,195,524 to Kshs. 12,379,005,756.
2. The Comparative analysis of proposed allocations in the submitted budget had a development and a recurrent budget of Kshs. 3,938,987,887 and Kshs. 8,440,017,869 which translates to 32% and 68% respectively. Though a lean development budget, this is in compliance to Section 107 (2) (b) of the PFM Act, 2012.
3. The supplementary budget seeks to provide a revote of Kshs. 1,118,001,643 from the previous FY 2021/22 which was not provided for in the approved budget for FY, 2022/2023.
4. The County Government's expenditure on wages and personnel emoluments is at 39%. This exceeds 35% as set out in regulation 25(1)(b) of the PFM (County Government) Regulations, 2015. The CECM County Treasury for that matter is required to have submitted a responsibility statement to the Assembly on how to address this pursuant to the provisions of Section 107 of the PFM Act, 2012.
5. There are instances where the amounts proposed for reduction are greater than the available balances in the IFMIS as at 18<sup>th</sup> November, 2022. This

implies that if the figures were to be approved as proposed, it would result to negative IFMIS balances once the supplementary budget is uploaded.

6. The submitted budgets by the both Arms of the County Government had explanation notes pursuant to regulation 31(c) PFM (County Governments) Regulations, 2015. However, the notes for the Executive Arm were not comprehensive.
7. The budget lacked a list of the itemized projects which should explicitly indicate the project/programme name, location and the projected cost.
8. The supplementary budget seeks to realign the County Budget to the new County administrative structure.
9. The Committee notes that the OSR target has been revised downwards from Kshs. 600M to Kshs. 400M.
10. The budget seeks to realign the conditional grants to the actual allocation by the County Governments Grants Act, 2022.
11. There is an allocation of Kshs. 120M for construction of 120 Sand Dams, three per Ward for Irrigation at an estimated cost of Kshs. 1M each.
12. The budget as submitted lacked provisions for Members of County Assembly Car reimbursements as conferred by the SRC circular and an additional allocation to replenish the Car loans and mortgage fund which had been converted to a Car grant in the last Assembly.
13. The budget had allocations for new budget items that emerged as priorities during the FY. For instance, it had allocated Kshs. 66M for construction of three Police Posts along the Borderline, conversion of Early Childhood Development Education (ECDE) teachers from casuals to permanent, construction of early child care centres at Kitui and Mwingi towns and

pensionable terms, climate change interventions through tree planting among other priorities.

14. The allocation for Community Level Infrastructure Development Programme (CLIDP) was proposed to be reduced by Kshs. 133,628,865.98 implying each Ward will benefit with projects worthy Kshs. 7.4M.
15. That the budget has created an office for the Chief of Staff under the Office of the Governor charged with coordinating Liaison meetings between the County Assembly and Executive as well as carrying out activities of intergovernmental activities including the South Eastern Kenya Economic Bloc (SEKEB). The Committee felt that the office of the Chief of staff lacks a substantive accounting officer in the form of a Chief Officer and thus should not be tasked with the aforementioned activities.
16. The budget as submitted had dropped allocations made for Water, Sanitation and Hygiene (WASH) programme and ECDE toilets and further had reduced allocations earmarked for construction of ECDE classrooms.
17. There was a general reduction in the allocations made for road construction works, maintenance of box culverts, drifts, gravelling, concrete slabs and gabions, and expansion of road network.
18. This budget seeks to reinstate the allocations for Community Health Volunteers (CHVs).
19. The budget seeks to provide additional allocations for completion of the stalled County projects such as Manyenyoni Resource Centre and some health facilities.
20. The budget by the CECM, County Treasury did not provide for the allocations for Members car reimbursements and replenishment of the car loan and mortgage funds of Kshs. 235,720,000, and an additional

allocation of Kshs. 1,983,736 towards Assembly recurrent budget in adherence to the ceilings.

21. The total submitted County Assembly budget was Kshs. 1,529,877,619, an upward revision from Kshs. 1,147,364,914 by Kshs. 382,512,705. This was brought about by:

- i. Inclusion of the Assembly revote of Kshs. 144,808,969 comprising of Kshs. 73,051,608 and Kshs. 71,757,361 for recurrent and development expenditure respectively;
- ii. Inclusion of Kshs. 235,720,000 for Members Car reimbursements and replenishment of the Car Loan and mortgage facility; and
- iii. The upward revision of the Assembly recurrent budget with Kshs. 1,983,736 in adherence to the ceilings provided by CARA, 2022.

22. The Assembly budget seeks to make provisions for additional expenditures associated with the increased number of the County Assembly Membership from 54 to 60 as well as to ensure adherence to the SRC Gazette No. 8795 dated 27<sup>th</sup> July, 2022.

23. The Assembly budget as submitted seeks to provide for new allocations for emerging needs such as purchase of a new generator, installation of an electric fence, provision for laptops and a lobby tent for Members, and other equipment.

24. The budget provides an additional allocation of Kshs. 8,250,452 for events management during “*Bunge Mashinani*” to facilitate holding of two “*Bunge Mashinani*” events this FY.

The above are some of the key observations that the Committee took keen interest to and will form basis of recommendations on this budget for approval by the Assembly.

**Mr. Speaker,**

From the analysis made above in this report, there are some grievous issues that the Committee felt would have far-reaching effect to the submitted budget if considered as such. Specifically, there were issues regarding the IFMIS balances and non-provision of key County Assembly budget allocations in the overall County budget. The realignment to factor the additional allocations for the County Assembly budget to a tune of Kshs. 237,703,736 and realigning the IFMIS balances of Kshs. 646,745,845 would result to almost an entire budget overhaul. This notwithstanding the different versions of the submitted budget.

**Mr. Speaker,**

Owing to the forgoing, the Committee found it necessary to engage in a consultative meeting with the CECM County Treasury, the Speaker and the Clerk of Assembly on the way forward on consideration of the supplementary budget. The discussions were held on Saturday, 19<sup>th</sup> November, 2022 between the Committee and the trio and out of an extensive consultation, it was unanimously resolved as follows: -

- i. That the Committee should not proceed with consideration of the said budget committed on 16<sup>th</sup> November, 2022,
- ii. That the matter be reported to the Assembly on details of what had transpired during the meeting, and
- iii. That, the Clerk of Assembly writes to the CECM, County Treasury informing him of the new development and request for a revised supplementary budget taking into account the following;



- a. A provision for the Members' Car Reimbursements and a replenishment to the car loan and mortgage Fund in the realigned Budget.
- b. Realigning the budget to the up-to-date IFMIS balances and ensure no further spending on the affected budget lines
- c. Resubmit the revised budget to the Assembly for committal and consideration.

**Mr. Speaker,**

On Tuesday 22<sup>nd</sup> November, 2022, the CECM County Treasury resubmitted the revised County Supplementary Budget 1, 2022/2023 vide a letter referenced *CGKTI/CT/FIN/1/(2022-23)/II/4* dated 21<sup>st</sup> November, 2022. The budget was laid and committed to the Committee for consideration and reporting through a communication by the Speaker of Assembly on the same day during the afternoon sitting. During the sitting, the Committee was directed through the same communication to retreat to embark on the report writing exercise with effect from 23<sup>rd</sup> to 29<sup>th</sup> November, 2022 which took place at Pride-Inn Hotel Westlands.

## **7.0 CONSIDERATION OF THE RESUBMITTED KITUI COUNTY SUPPLEMENTARY BUDGET 1, 2022/2023**

**Mr. Speaker,**

The resubmitted budget sought to address the issues that were raised above in this report. The readjustments done were only to revise the proposed reallocations to the available IFMIS balances in the vote lines donating savings to finance the supplementary budget and additional provisions to the County Assembly budget to conform with Assembly budget submitted by the Clerk of

Assembly. The budget was within an equal resource envelope of Kshs. 12,379,005,756. It is important to note that the supplementary budget did not contain any other new entries save to only provide for the above concerns.

## 8.0 COMPLIANCE WITH THE LEGAL FRAMEWORK.

Mr. Speaker,

The supplementary budget as prepared ought to have been 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 108 (2) - If there is a change of County government, the new County Government may deviate from the financial objectives in a County Fiscal Strategy Paper, but may not deviate from the fiscal responsibility objectives,
  - 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 PFM (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 25 – on the Fiscal responsibility principles. Among many, it sets the limit of County Personnel ratio to thirty-five (35) percent of the County government's total revenue.
- Regulation 31 – this provides the budget guidelines that shall be observed at all times during budget formulation and approval unless otherwise provided for in any other law. This inter alia includes the requirement to have the budget revenue and expenditure appropriations to be balanced.
- 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 on adherence to the above provisions of the law, it was revealed that to some extent, it was uncompliant to the following Regulations of the PFM (County Governments) Regulations, 2015;

- i. Regulation 31(c) - the expenditures exceeded the revenues by Kshs. 5,364,615,
- ii. Regulation 25(b) - the personnel ratio was at thirty-nine (39) percent, and

Further, the Development expenditure was at twenty-nine (29) percent against Section 107(2)(b) of the PFM Act, 2012 which sets the lower limit to thirty (30) percent.

**Mr. Speaker,**

While making recommendations for adoption by the Assembly, the Committee to a great extent will endeavor to revise the budget with a view of rationalizing it for compliance with the above provisions of the law.

## **9.0 OBSERVATIONS ON THE RESUBMITTED BUDGET**

**Mr. Speaker,**

The Committee took ample time to keenly cross-examine the budget and further observed the following: -

1. That the budget addressed the negative IFMIS balances observed in the first submitted budget which were as a result of proposed reallocations bigger than the actual IFMIS balances at 18<sup>th</sup> November, 2022.

2. That the resubmitted budget provides an additional allocation of Kshs. 235.72M to cater for the Members car reimbursements and replenishment to the car loan and mortgage Fund.
3. The budget estimates provided for a development and a recurrent budget of Kshs. 3,406,550,024 and Kshs. 7,444,561,849 which translates to 29% and 71% respectively contrary to Section 107 (2) (b) of the PFM Act, 2012.
4. The budget resubmitted was not balanced. There was an expenditure totaling to Kshs. 5,365,615 that had not been captured in some sub programme totals.

## **10.0 SPECIFIC COMMITTEE 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 resource envelop. As guided by Section 131 (2) of the PFM Act, 2012 and the County Assembly S.O. 186(3)(b), the Committee to this end makes the following recommendations for **ADOPTION** by the Assembly: -

### **a) The resource envelope**

The Resource envelope is recommended at Kshs. 12,379,005,756 from Kshs. 11,499,195,524 in the approved budget. The increment of Kshs. 879,810,232 is attributed to the following: -

- i. A reduction of Kshs. 200M in Own source revenue from Kshs. 600M to Kshs. 400M.

- ii. Inclusion of a revote of Kshs. 1,118,001,643 from FY, 2021/2022 which was not factored in the approved budget for FY, 2022/2023.
- iii. A reduction of Kshs. 38,191,411 for Conditional Grants from Kshs. 505,225,111 to Kshs. 467,033,700. This is in adherence to the County Governments Grants Act, 2022.

#### **b) The Proposed Expenditures**

The Committee with caution rationalized the proposed County executive and the County Assembly budget expenditures against the available resource envelope to accommodate the changes. The reallocations were additionally done cognizant to the provisions of Regulation 31 (c) of the PFM (County Government) Regulations, 2015, which articulates that the budget should be balanced.

The recommendations made by the Committee thus aimed to achieve the following;

- i. To raise development ratio from 29% in the submitted supplementary budget to the statutory minimum of 30 % as required under Section 107 (2)(b) of the PFM Act, 2012.
- ii. To provide an additional allocation of Kshs. 1,983,736 to the County Assembly recurrent expenditure ceiling as provided for by CARA, 2022.
- iii. To reallocate funds from areas the Committee deemed not a priority at the moment to the most deserving areas.
- iv. To take care of some proposed reallocations within the supplementary budget totaling to Kshs. 5,364,615 that had not been captured in some sub programme totals. These are: -

- A reduction of Kshs. 2.5M in the Ministry of Energy, Environment, Forestry, Natural and Mineral Resources from rural electrification, power transmission and distribution.
- A reduction of Kshs. 500,000 in the Ministry of Finance, Economic Planning and Revenue Management from refurbishment of non-residential buildings.
- A reduction of Kshs 300,000 in the Ministry of Finance, Economic Planning and Revenue Management from Daily Subsistence Allowances.
- A reduction of Kshs. 101,150 in the Ministry of Lands, Housing and Urban Development for license software for Geographical Information System (GIS) implementation and training.
- An additional Kshs. 8.2 M in the Ministry of Trade, Industry, Micro, Small and Medium Enterprises (MSMEs), Innovations and Cooperatives for conversion of four livestock trucks to tippers and water bowsers.
- An additional Kshs. 242,550 in the Ministry of Energy, Environment, Forestry, Natural and Mineral Resources for leave allowances.
- An additional Kshs. 323,215 in the Ministry of Finance, Economic Planning and Revenue Management for leave allowances.

To this end, the Committee therefore makes the following recommendations;

## **COUNTY EXECUTIVE**

### **OFFICE OF THE GOVERNOR**

#### **General Administration, Planning and Support Services.**

1. That reduce Kshs. 9.5M from the allocation for Purchase of Motor Vehicles. The department to buy one Fortuner car and to utilise the existing County vehicles.

2. That drop the entire proposed new allocation of Kshs. 3M for Pre-feasibility, Feasibility and Appraisal Studies (Allowances for Security personnel at Mutha/ Katumba/ Twambui Police Posts). There is another allocation of Kshs. 11.76M within this budget to pay stipends for the police reservists along the borderline.
3. That reduce Kshs. 26M from the new allocation for construction of three police posts at Mutha/ Katumba/ Twambui leaving a balance of Kshs. 40M. The Committee recommends that the balance be utilised to construct four police posts at Mutha, Endau Malalani, Voo Kyamatu and Ngomeni Wards at a cost of Kshs. 10M each.
4. That increase Budget lines 2211320 and 2211399 with Kshs. 20M and Kshs.35M respectively being the transferred activities from the office of the Chief of Staff.
5. That increase the CLIDP allocation by Kshs. 120,471,649 from Kshs. 412,371,134 to Kshs. 532,842,783. This will ensure that each Ward benefits with CLIDP projects worth Kshs. 9,591,170 up from Kshs. 7,422,680.

#### **Legal and Head of Public Service Administration (Office of the County Secretary)**

1. That reduce Kshs. 20.5M from the allocation for legal Dues/ Fees, Arbitration and Compensation Payments. The County should utilise the office of the County Attorney to reduce the costs associated with legal fees.

#### **Office of the Chief of Staff**

1. That move the entire budgetary allocations under budget lines 2211320 and 2211399 to the General Administration, Planning and Support Services under the office of the Governor.



2. That reduce Kshs. 7.5M from the allocation for Purchase of Motor Vehicles. The department to buy one Subaru car and to utilise the already existing County vehicles on need basis.

### **County Government Administration and Field Services**

1. That reduce Kshs. 5.5M from the allocation for Purchase of Motor Vehicles. The department to buy one double-cabin vehicle and to utilise the already existing County vehicles on need basis.

### **Devolution Services**

1. That drop in entirety the allocation for Purchase of Motor cycles at a cost of Kshs. 7M. This is not a priority project at the moment.

### **OFFICE OF DEPUTY GOVERNOR**

#### **General Administration, Planning and Support Services.**

1. That provide an additional allocation of Kshs. 2.69M for emergency fund to raise the total allocation from Kshs. 20M to Kshs. 22.69M. The total allocation of Kshs. 22.69M to be utilised for drought mitigation and other emergencies.

#### **Wildlife Conservation and Security**

1. That reduce Kshs. 2.6M from the allocation for training Expenses - Other (Training of Rangers already recruited).

### **MINISTRY OF WATER AND IRRIGATION**

#### **Water Storage and Flood Control**

1. That move the revote amount of Kshs 112,815,048 for Kenya Devolution Support Programme (KDSP) back to the Ministry of Finance, Economic Planning and Revenue Management. The Committee was informed that the contracts had already been signed by this Ministry and as such the

Committee feels that these contracts should be finalized by the Ministry that signed the contracts.

### **Water Supply Infrastructure**

1. That reduce Kshs. 1M from the allocation for Pre-feasibility, Feasibility and Appraisal Studies under research, feasibility, project preparation and Design, Project supervision.

## **MINISTRY OF EDUCATION, TRAINING AND SKILLS DEVELOPMENT**

### **General Administration, Planning and Support Services.**

1. That reduce Kshs. 15.31M from the allocations for Basic Salaries - Civil Service earmarked for upgrading the ECDE Teachers from casuals to Permanent and Pensionable terms. The Committee recommends these teachers to be upgraded with effect from February, 2023.
2. That drop in entirety the new proposed allocation of Kshs. 5M earmarked for construction of child day care centres in Kitui and Mwingi towns. The Committee felt that this is not a priority project at the moment.

## **MINISTRY OF ROADS, PUBLIC WORKS AND TRANSPORT**

### **Construction of Roads and Bridges**

1. That provide an additional allocation of Kshs. 25M to Access Roads (Fuel, maintenance of plant and machinery and culverts) towards fuel for grading of access roads. This will allow for grading of roads that will be destroyed after this rainy season.

### **Transport and *Boda Boda* Sector**

1. That reduce Kshs. 3M from the allocation for *Boda Boda* Training including purchase of helmets, reflectors and issue of licenses.

## **MINISTRY OF TRADE, INDUSTRY, MSMEs, INNOVATIONS AND COOPERATIVES**

### **General Administration, Planning and Support Services.**

1. That reduce Kshs. 3M from the allocation for Purchase of Computers, Printers and other Information Technology (IT) Equipment.

### **Trade Development and Promotion**

1. That reduce Kshs. 4.4M from the allocation for Routine maintenance of Vehicles earmarked for Conversion of 4 Livestock Trucks to 2 Tippers at Kshs. 2.2M each. The Committee recommends that two trucks first be converted to water bowsers then the other two to be converted to tippers in the next budget.
2. That reduce Kshs. 1.3M from the allocation for Pre-feasibility, Feasibility and Appraisal Studies earmarked for development of bills, policies and promotion of MSMEs.

### **Market Value Addition and Research**

1. That reduce Kshs. 1M from the allocation for Advertising, Awareness and Publicity Campaigns (branding of County products, conduct market surveys, create branding partnerships and generating various generic branding materials).

## **MINISTRY OF ENERGY, ENVIRONMENT, FORESTRY, NATURAL AND MINERAL RESOURCES.**

### **General Administration, Planning and Support Services.**

1. That provide an additional allocation of Kshs. 0.5M for code 2210401 to cover a budget deficit in the budget line.

## **Forest Conservation and Management**

2. That reduce Kshs. 25M from the allocation for Purchase of tree seeds, seedlings and tree nursery materials for reforestation earmarked for tree planting. It was the feeling of the Committee that trees should be planted at the beginning of October-December short rains. Now that the rains are almost coming to an end, it will be wasteful to plant trees thus the recommendation for the allocation to be provided for in the next budget.

## **Mineral Resources Development**

3. That provide an additional of Kshs. 100,000 for code 3130101 to cover a budget deficit in the budget line.

## **MINISTRY OF CULTURE, GENDER, YOUTH, ICT, SPORTS AND SOCIAL SERVICES**

### **Youth Development Services**

1. That drop the entire new allocation of Kshs. 3M for Other Infrastructure and Civil Works earmarked for *Kazi kwa Vijana*. The Committee felt that though this is a noble idea, the allocation is too little to be felt on the ground. The Committee thus recommends that considerable allocation be done in the next budget.

## **FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT**

### **General Administration Planning and Support Services**

1. That reinstate the revote amount of Kshs. 112,815,048 for KDSP from the Ministry of Water and Irrigation back to the Ministry of Finance, Economic Planning and Revenue Management. The Committee was informed that the contracts had already been signed by this Ministry and as such the

Committee feels that these contracts should be finalized by the Ministry that signed the contracts.

### **Economic Policy and Planning**

1. That reduce Kshs. 2M from the allocation for Contracted Professional Services for County Integrated Development Plan (CIDP) Consultancy Services.
2. That reduce Kshs. 3M from the allocation for Pre-feasibility, Feasibility and Appraisal Studies for formulation of 3rd generation CIDP.

### **COUNTRY PUBLIC SERVICE BOARD**

#### **General Administration, Planning and Support Services.**

1. That reduce Kshs. 2M from the allocation for Purchase of Office Furniture and Fittings.

### **MINISTRY OF AGRICULTURE AND LIVESTOCK**

#### **General Administration, Planning and Support Services.**

1. That drop the entire additional allocation of Kshs. 1M for Advertising, Awareness and Publicity Campaigns.
2. That drop in its entirety the Kshs. 2M allocation for Legal Dues/fees, Arbitration and Compensation Payments. Legal matters should be handled by the Office of the County Attorney.
3. That reduce Kshs. 1.5M from the allocation for Maintenance of Computers, Software, and Networks.

### **MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT**

#### **Housing Development and Human Settlement**

1. That reduce Kshs. 1M from the allocation for Urban Development Projects (Establishment of Mutomo and Kyuso towns).

## COUNTY ASSEMBLY SERVICE BOARD

1. That provide an additional Kshs. 1,983,736 for County Assembly recurrent expenditure in adherence to CARA, 2022 which revised the recurrent ceiling for the Assembly upwards from Kshs. 860,063,722 to Kshs. 862,047,458.

### c) Other recommendations

#### i. Pending Bills

The Committee strongly recommends that the allocation of Kshs. 1,081,964,819 for pending bills should only be utilised to pay the verified bills once the report by Pending Bills Committee has been submitted and reviewed by the County Assembly.

#### ii. Own Source Revenue

The Committee consented to the proposed reduction of Kshs. 200M. However, the explanation given by the CECM, County Treasury did not fully justify the need for reduction on the revenue target. The Committee further resolved to embark on mainstreaming of the revenue streams to address to finality the issue of revenue leakages across the Ministries.

#### iii. Oversight by Sectoral Committees

The Committee urges County Assembly Sectoral Committees to enhance their oversight role specifically on budget implementation. As highlighted in this report, the accompanying budget notes did not explicitly state project details as pertains to the project name, related activities and specific geographic location. It is work in vain for the Assembly to make very good resolutions

which are never implemented and thus a keen scrutiny and follow up on ministerial budgets is necessary.

#### iv. Other Proposed Expenditures

Mr. Speaker,

All other proposed reallocations in the supplementary budget across the Ministries and the County Assembly that are not affected by the above, are recommended as submitted.

### 11.0 CONCLUSION

Mr. Speaker,

The adjustments made above maintains a balanced County budget in line with Regulation 31 (c) of the PFM (County Governments) Regulations, 2015. The budget totals to **Kshs. 12,379,005,756**, being **Kshs. 10,849,128,137** and **Kshs. 1,529,877,619** for County Executive and the County Assembly budgets respectively. At the same time, the development ratio has achieved the statutory minimum of 30 % as required under Section 107 (2)(b) of the PFM Act, 2012. The budget as recommended has a total of **Kshs. 8,662,350,829** and **Kshs. 3,716,654,927** for Recurrent and Development Expenditures respectively. This represents a 70% and 30% for Recurrent and Development budgets respectively.

The summary of recommended expenditure for the FY 2022/2023 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: -

- i. The House adopts this report;
- ii. The proposed amendments to the supplementary budget estimates 2022/2023 as contained in this report be adopted; and
- iii. The recommended budget summary in **annex iii** becomes the basis for the Supplementary Appropriation Act for the FY 2022/2023.

*Report Compiled by Mr. **Charles Nyaga** (Senior Fiscal Analyst I), Mr. **Mulandi Kavali** (First Clerk Assistant), Mr. **Chris Mwangangi** (Second Clerk Assistant) and Ms. **Margaret Muthami** (Fiscal Analyst II)*



## ANNEX I

### SIGNED LIST OF MEMBERS OF THE COMMITTEE ON BUDGET AND APPROPRIATIONS CONFIRMING LEGITIMACY OF THE REPORT.

We, the honourable members of the Committee on Budget and Appropriations, do hereby affix our signatures to this report to affirm its accuracy, validity and authenticity; -

- |                                   |                   |   |
|-----------------------------------|-------------------|---|
| 1. Hon. Zacchaeus Ivutha Syengo   | -Chairperson      | .....    |
| 2. Hon. Jacquelyne Cate Kalenga   | -Vice Chairperson | .....    |
| 3. Hon. Alex Mutambu Nganga       | -Member           | .....   |
| 4. Hon. Boniface Mukwate Katula   | -Member           | .....   |
| 5. Hon. Sylvester Kitheka Munyalo | -Member           | .....  |
| 6. Hon. Kyalo Kimuli              | -Member           | .....  |
| 7. Hon. Mary Mwendu Mutune        | -Member           | .....  |
| 8. Hon. Mercy Muliwa Muema        | -Member           | .....  |
| 9. Hon. Malinga Munyao            | -Member           | .....  |



| ANNEX II   |  |               |                      |   |                    |                        |           |           |
|--|--|---------------|----------------------|---|--------------------|------------------------|-----------|-----------|
| COUNTY GOVERNMENT OF KITUI   |  |               |                      |   |                    |                        |           |           |
| LIST OF BUDGET LINES WITH INSUFFICIENT FUNDS IN IFMIS BALANCES AS AT 18TH NOVEMBER, 2022 |  |               |                      |   |                    |                        |           |           |
| S. NO.   | MINISTRY                                     | PROGRAMME     | BUDGET LINE AFFECTED | AVAILABLE IFMIS BALANCES AS AT 18TH NOVEMBER 2022 | PROPOSED MOVEMENTS | BALANCE AFTER MOVEMENT |           |           |
| 1  | OFFICE OF THE GOVERNOR                       | P1            | 2211310              | 500,000   | 1,000,000          | (500,000)              |           |           |
|  |  |               | 3110201              | 7,378,688   | 20,000,000         | (12,621,312)           |           |           |
|  |  | P2            | 2210503              | 532,728   | 1,000,000          | (467,272)              |           |           |
|  |  | P3            | 2210701              | 500,117   | 1,000,000          | (499,883)              |           |           |
|  |  |               | 2210702              | 665,000   | 1,000,000          | (335,000)              |           |           |
|  |  |               | 2210710              | 500,000   | 1,000,000          | (500,000)              |           |           |
|  |  |               | <b>TOTALS</b>        | <b>10,076,533</b>                                 | <b>25,000,000</b>  | <b>(14,923,467)</b>    |           |           |
| 2  | PUBLIC SERVICE MANAGEMENT AND ADMINISTRATION | P1            | 2210301              | 176,200   | 338,000            | (161,800)              |           |           |
|  |  |               | 2210302              | 803,092   | 1,605,692          | (802,600)              |           |           |
|  |  |               | 2210303              | 1,167,392   | 1,924,192          | (756,800)              |           |           |
|  |  |               | 2210799              | 291,200   | 500,000            | (208,800)              |           |           |
|  |  |               | 2210802              | 202,500   | 375,000            | (172,500)              |           |           |
|  |  |               | 2211201              | 1,630,054   | 1,879,954          | (249,900)              |           |           |
|  |  | P2            | 2110101              | 64,584,956  | 65,842,436         | (1,257,480)            |           |           |
|  |  |               | 2110202              | 12,204,615  | 13,987,525         | (1,782,910)            |           |           |
|  |  |               | 2210201              | 314,295   | 521,295            | (207,000)              |           |           |
|  |  |               | 2210303              | 1,104,738   | 1,654,838          | (550,100)              |           |           |
|  |  |               | 2210603              | 8,620,840   | 10,000,000         | (1,379,160)            |           |           |
|  |  |               | 2210701              | 275,000   | 500,000            | (225,000)              |           |           |
|  |  |               | 2210710              | 556,400   | 786,400            | (230,000)              |           |           |
|  |  |               | 2210801              | 391,000   | 540,000            | (149,000)              |           |           |
|  |  | P3            | 2210802              | 656,521   | 1,311,521          | (655,000)              |           |           |
|  |  |               | 2110101              | 62,920,641  | 93,018,908         | (30,098,267)           |           |           |
|  |  |               | 2210201              | 646,000   | 853,000            | (207,000)              |           |           |
|  |  |               | 2210301              | 653,720   | 983,720            | (330,000)              |           |           |
|  |  |               | 2210302              | 511,250   | 798,700            | (287,450)              |           |           |
|  |  |               | 2210303              | 550,000   | 750,000            | (200,000)              |           |           |
|  |  |               | 2210304              | 1,568,200   | 1,663,800          | (95,600)               |           |           |
|  |  |               | 2210710              | 1,097,500   | 1,500,000          | (402,500)              |           |           |
|  |  | P4            | 2210801              | 88,920  | 173,000            | (84,080)               |           |           |
|  |  |               | 2210301              | 1,149,500   | 1,500,000          | (350,500)              |           |           |
|  |  |               | 2210302              | 2,605,550   | 3,500,000          | (894,450)              |           |           |
|  |  |               | 2210303              | 2,080,650   | 3,500,000          | (1,419,350)            |           |           |
|  |  |               | 2210801              | 168,000   | 223,000            | (55,000)               |           |           |
|  |  | <b>TOTALS</b> |                      | <b>167,180,866</b>                                | <b>210,554,113</b> | <b>(43,373,247)</b>    |           |           |
|  |  |               |                      | P1  | 2210301            | 167,768                | 263,768   | (96,000)  |
|  |  |               |                      |   | 2210504            | 3,127,400              | 3,840,000 | (712,600) |
|  |  |               |                      |   | 2210701            | 487,667                | 634,467   | (146,800) |
|  |  |               |                      |   | 2211101            | 147,678                | 177,578   | (29,900)  |
|  |  |               |                      |   | 2211201            | 973,196                | 1,220,587 | (247,391) |
|  |  |               |                      |   | 2220101            | 641,284                | 687,345   | (46,061)  |
|  |  |               |                      | P2  | 2210302            | 662,294                | 863,294   | (201,000) |
|  |  |               |                      |   | 2211007            | 1,208,610              | 1,250,260 | (41,650)  |
| 2211101  | 60,554                                       |               |                      |   | 119,854            | (59,300)               |           |           |
| 3111301  | 99,211                                       |               |                      |   | 7,590,519          | (7,491,308)            |           |           |
| 3111499  | 1,055,500                                    |               |                      |   | 2,000,000          | (944,500)              |           |           |
| 4550201  | 190,965,724                                  |               |                      |   | 197,465,724        | (6,500,000)            |           |           |

**COUNTY GOVERNMENT OF KITUI**

**LIST OF BUDGET LINES WITH INSUFFICIENT FUNDS IN IFMIS BALANCES AS AT 18TH NOVEMBER, 2022**

|               |   |               |                    |                    |                     |                  |
|---------------|---|---------------|--------------------|--------------------|---------------------|------------------|
| 3             | AGRICULTURE,<br>WATER AND<br>IRRIGATION   | P3            | 2110202            | 3,057,782          | 3,282,988           | (225,206)        |
|               |   |               | 2210303            | 414,342            | 425,341             | (10,999)         |
|               |   |               | 2211101            | 43,368             | 85,368              | (42,000)         |
|               |   |               | 2211201            | 1,242,236          | 2,113,198           | (870,962)        |
|               |   |               | 2211202            | 3,011,288          | 5,133,323           | (2,122,035)      |
|               |   |               | 2220201            | 2,707,809          | 4,425,805           | (1,717,996)      |
|               |   |               | 2110202            | 1,419,000          | 1,656,400           | (237,400)        |
|               |   |               | 2210101            | 370,300            | 427,039             | (56,739)         |
|               |   |               | 2210102            | 275,608            | 493,608             | (218,000)        |
|               |   |               | 2210303            | 2,155,844          | 2,629,943           | (474,099)        |
|               |   |               | 2210704            | 376,250            | 445,849             | (69,599)         |
|               |   |               | 2210710            | 2,102,562          | 2,164,561           | (61,999)         |
|               |   |               | 2210801            | 646,712            | 943,602             | (296,890)        |
|               |   |               | 2211005            | 45,000             | 48,000              | (3,000)          |
|               |   |               | 2211007            | 3,208,360          | 3,227,860           | (19,500)         |
|               |   |               | 2211023            | 1,875,100          | 2,366,100           | (491,000)        |
|               |   |               | 2211101            | 572,712            | 1,144,712           | (572,000)        |
|               |   |               | 2211201            | 5,130,893          | 5,696,802           | (565,909)        |
|               |   |               | 2220101            | 3,072,007          | 3,352,633           | (280,626)        |
|               |   |               | 2220205            | 1,719,310          | 1,770,900           | (51,590)         |
|               |   |               | 2220210            | 491,500            | 566,000             | (74,500)         |
| 2640499       | 955,000                                   | 1,910,000     | (955,000)          |                    |                     |                  |
| <b>TOTALS</b> |   |               | <b>234,489,869</b> | <b>260,423,428</b> | <b>(25,933,559)</b> |                  |
| 4             | BASIC<br>EDUCATION                        | P2            | 2210299            | 212,768            | 300,000             | (87,232)         |
|               |   |               | 2210301            | 446,000            | 600,000             | (154,000)        |
|               |   |               | 2210302            | 527,100            | 700,000             | (172,900)        |
|               |   |               | 2210303            | 350,000            | 380,000             | (30,000)         |
|               |   |               | 2220210            | 75,000             | 100,000             | (25,000)         |
|               |   |               | 3110504            | 2,809,058          | 3,000,000           | (190,942)        |
|               |   |               | 3111002            | 194,060            | 200,000             | (5,940)          |
|               |   |               | 3111099            | 416,680            | 500,000             | (83,320)         |
|               |   |               | 3111111            | 181,044            | 300,000             | (118,956)        |
|               |   | P3            | 2110203            | 5,026,671          | 7,339,572           | (2,312,901)      |
|               |   |               | 2210201            | 45,000             | 90,000              | (45,000)         |
|               |   |               | 2210301            | 256,700            | 300,000             | (43,300)         |
|               |   |               | 2210302            | 186,000            | 300,000             | (114,000)        |
|               |   |               | 2210303            | 400,000            | 600,000             | (200,000)        |
|               |   |               | 2210703            | 236,100            | 250,000             | (13,900)         |
|               |   |               | 2210799            | 10,416,140         | 12,000,000          | (1,583,860)      |
|               |   |               | 2210802            | 773,800            | 1,000,000           | (226,200)        |
|               |   |               | 3111005            | 55,250             | 100,000             | (44,750)         |
| <b>TOTALS</b> |   |               | <b>22,607,371</b>  | <b>28,059,572</b>  | <b>(5,452,201)</b>  |                  |
| 5             | LANDS HOUSING<br>AND URBAN<br>DEVELOPMENT | HOUSING       | 2210301            | 322,000            | 412,500             | (90,500)         |
|               |   |               | 2210302            | 275,000            | 550,000             | (275,000)        |
|               |   |               | 2210303            | 294,800            | 550,000             | (255,200)        |
|               |   |               | 2210802            | 262,200            | 331,000             | (68,800)         |
|               |   | <b>TOTALS</b> |                    |                    | <b>1,154,000</b>    | <b>1,843,500</b> |
| 6             | MINISTRY OF<br>HEALTH                     | 401023710     | 2210303            | 2,422,281          | 2,453,224           | (30,943)         |
|               |   |               | 2110101            | 43,491,067         | 44,380,201          | (889,134)        |
|               |   |               | 2210302            | 1,078,350          | 1,100,000           | (21,650)         |
|               |   | 402013710     | 2110101            | 1,329,138,155      | 1,873,092,779       | (543,954,624)    |
|               |   |               | 2210302            | 1,272,200          | 1,800,000           | (527,800)        |
|               |   |               | 2210303            | 1,250,250          | 1,700,000           | (449,750)        |

| COUNTY GOVERNMENT OF KITUI   |                         |                    |         |                      |                      |                      |
|--|-------------------------|--------------------|---------|----------------------|----------------------|----------------------|
| LIST OF BUDGET LINES WITH INSUFFICIENT FUNDS IN IFMIS BALANCES AS AT 18TH NOVEMBER, 2022 |                         |                    |         |                      |                      |                      |
|  |                         | TOTALS             |         | 1,378,652,303        | 1,924,526,204        | (545,873,901)        |
|  |                         |                    | 2210301 | 1,140,880            | 1,400,000            | (259,120)            |
|  |                         |                    | 2210302 | 2,594,750            | 4,250,000            | (1,655,250)          |
|  |                         |                    | 2210303 | 2,062,400            | 3,500,000            | (1,437,600)          |
|  |                         |                    | 2211101 | 2,317,650            | 2,500,000            | (182,350)            |
|  |                         |                    | 2220202 | 940,000              | 1,000,000            | (60,000)             |
|  |                         | 0301013710         | 2211201 | 5,488,000            | 6,000,000            | (512,000)            |
|  |                         | <b>TOTALS</b>      |         | <b>14,543,680</b>    | <b>18,650,000</b>    | <b>(4,106,320)</b>   |
| 7  | MINISTRY OF TRADE       |                    |         |                      |                      |                      |
|  |                         | 0305033710         | 2210201 | 111,779              | 157,779              | (46,000)             |
|  |                         | <b>TOTALS</b>      |         | <b>111,779</b>       | <b>157,779</b>       | <b>(46,000)</b>      |
| 8  | MINISTRY OF ENVIRONMENT |                    |         |                      |                      |                      |
|  |                         | 0301013710         | 2210799 | 560,800              | 700,000              | (139,200)            |
|  |                         | 0307023710         | 3111002 | 700,000              | 1,000,000            | (300,000)            |
|  |                         | <b>TOTALS</b>      |         | <b>1,260,800</b>     | <b>1,700,000</b>     | <b>(439,200)</b>     |
| 9  | MINISTRY OF CULTURE     |                    |         |                      |                      |                      |
|  |                         | 0701013710         | 2210302 | 1,505,200            | 1,750,000            | (244,800)            |
|  |                         | 0712023710         | 2210302 | 2,000,000            | 2,600,000            | (600,000)            |
|  |                         |                    | 2210303 | 2,500,000            | 3,500,000            | (1,000,000)          |
|  |                         | 0710023710         | 2210302 | 1,250,000            | 1,500,000            | (250,000)            |
|  |                         |                    | 2210303 | 2,750,000            | 4,000,000            | (1,250,000)          |
|  |                         | 0712033710         | 2210301 | 1,250,000            | 2,000,000            | (750,000)            |
|  |                         |                    | 2210302 | 1,502,000            | 2,000,000            | (498,000)            |
|  |                         | 0712053710         | 2210302 | 1,709,000            | 2,500,000            | (791,000)            |
|  |                         | 0704013710         | 2210303 | 750,000              | 800,000              | (50,000)             |
|  |                         | <b>TOTALS</b>      |         | <b>15,216,200</b>    | <b>20,650,000</b>    | <b>(5,433,800)</b>   |
| 10   | TREASURY                |                    |         |                      |                      |                      |
|  |                         | 0201013710         | 2210302 | 465,400              | 500,000              | (34,600)             |
|  |                         |                    |         |                      |                      | -                    |
| 11   | KITUI MUNICIPALITY      |                    |         |                      |                      |                      |
|  |                         | 0106013710         | 2211007 | 2,800,000            | 3,000,000            | (200,000)            |
| 12   | APICULTURE              |                    |         |                      |                      |                      |
|  |                         | 0101013710         | 2210302 | 1,509,950            | 1,750,000            | (240,050)            |
| 13   | LANDS                   |                    |         |                      |                      |                      |
|  |                         |                    |         |                      |                      | -                    |
|  |                         | <b>GRAND TOTAL</b> |         | <b>1,850,068,751</b> | <b>2,496,814,596</b> | <b>(646,745,845)</b> |



| ANNEX III   |   |                        |                          |                      |
|---|---|------------------------|--------------------------|----------------------|
| COUNTY GOVERNMENT OF KITUI  |   |                        |                          |                      |
| KITUI COUNTY SUPPLEMENTARY I BUDGET 2022/23                       |   |                        |                          |                      |
| VOTE CODE<br>TITLE  | PROGRAMME CODE AND TITLE  | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                |
|   |   | Kshs                   | Kshs                     | Kshs                 |
| <b>Office of The Governor</b>                                     | <b>Total</b>  | <b>1,141,980,946</b>   | <b>864,350,857</b>       | <b>2,006,331,803</b> |
|   | 0701003710 P1: General Administration Planning and Support Services                                       | 763,876,784            | 821,197,781              | 1,585,074,565        |
|   | 0702003710 P2: National Social Safety Net   | 100,167,272            | 30,000,000               | 130,167,272          |
|   | 0704003710 P3 Special Programmes  | 54,899,883             | -                        | 54,899,883           |
|   | 0705003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management                              | 31,860,289             | -                        | 31,860,289           |
|   | 0705003710 P6: County Government Administration and Field Services  | 51,347,703             | 13,153,076               | 64,500,779           |
|   | 0706003710 P7: Devolution Services  | 8,079,160              | -                        | 8,079,160            |
|   | 0707003710 P8: Monitoring and Evaluation  | 16,836,300             | -                        | 16,836,300           |
|   | Office of the Chief of Staff  | 42,916,692             | -                        | 42,916,692           |
| Office of the County Attorney                                     | 71,996,863  | -                      | 71,996,863               |                      |
| <b>Office of The Deputy Governor</b>                              | <b>Total</b>  | <b>42,280,684</b>      | <b>30,272,333</b>        | <b>72,553,016</b>    |
|   | 0701003710 P1: General Administration Planning and Support Services                                       | 9,314,596              | 22,690,000               | 32,004,596           |
|   | 0305003710 P2: Tourism Development and Promotion Performance Contracting, Disaster and Emergency Services | 21,506,088             | 7,582,333                | 29,088,420           |
| <b>Department of Public Service Management and Administration</b> | <b>Total</b>  | <b>138,201,788</b>     | <b>-</b>                 | <b>138,201,788</b>   |
|   | 0701003710 P1: General Administration Planning and Support Services                                       | 37,257,542             | -                        | 37,257,542           |
|   | 0705003710 P2: County Government Administration and Field Services  | 34,128,249             | -                        | 34,128,249           |
|   | 0706003710 P3: Devolution Services  | 63,678,697             | -                        | 63,678,697           |
| <b>Agriculture, Water &amp; Irrigation</b>                        | <b>Total</b>  | <b>195,691,648</b>     | <b>461,778,731</b>       | <b>657,470,379</b>   |
|   | 0101003710 P1: General Administration Planning and Support Services                                       | 76,135,513             | -                        | 76,135,513           |
|   | 0102003710 P2: Crop Development and Management  | 301,950                | 108,043,843              | 108,345,793          |
|   | 0103003710 P3: Agribusiness and Information Management  | 6,641,003              | -                        | 6,641,003            |
|   | 0101020000 P4: Agricultural Extension Services and Training   | 6,197,464              | 5,500,000                | 11,697,464           |
|   | 0104003710 P5: Irrigation and Drainage Infrastructure   | 4,823,552              | 127,000,000              | 131,823,552          |
|   | 0111003710 P8: Water Resources Management   | 101,592,167            | 221,234,888              | 322,827,055          |
| <b>Education, Training &amp; Skills Development</b>               | <b>Total</b>  | <b>564,761,990</b>     | <b>120,016,746</b>       | <b>684,778,736</b>   |
|   | 0501003710 P1: General Administration, Planning and Support Services                                      | 234,896,461            | -                        | 234,896,461          |
|   | 0502003710 P2: Primary Education  | 304,013,400            | 107,653,838              | 411,667,238          |
|   | 021000 P3 ICT Infrastructure Development  | 1,388,290              | -                        | 1,388,290            |
|   | 0504003710 P4: Youth Training and Development   | 24,463,839             | 11,362,908               | 35,826,747           |
| <b>Roads, Public Works &amp; Transport</b>                        | <b>Total</b>  | <b>258,589,233</b>     | <b>642,298,925</b>       | <b>900,888,158</b>   |
|   | 0101003710 P1: General Administration Planning and Support Services                                       | 208,702,307            | -                        | 208,702,307          |
|   | 0107003710 P3: Housing Development and Human Settlement   | 2,577,000              | -                        | 2,577,000            |
|   | 0109003710 P4: Government Buildings   | 12,062,000             | 10,118,945               | 22,180,945           |
|   | 0110003710 P5: Road Transport   | 35,247,926             | 632,179,980              | 667,427,906          |
| <b>Health &amp; Sanitation</b>                                    | <b>Total</b>  | <b>3,455,393,083</b>   | <b>163,797,319</b>       | <b>3,619,190,402</b> |
|   | 0401003710 P1: General Administration, Planning & Support Services  | 1,040,022,980          | 100,731,234              | 1,140,754,213        |
|   | 0404003710 P2: Maternal and Child Health  | 730,545,125            | 42,566,085               | 773,111,210          |

| VOTE CODE<br>TITLE  | PROGRAMME CODE AND TITLE   | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                |
|---|--|------------------------|--------------------------|----------------------|
|   |  | Kshs                   | Kshs                     | Kshs                 |
|   | 0403003710 P3: Preventive & Promotive Health Services                | 10,107,723             | -                        | 10,107,723           |
|   | 0402003710 P4: Curative Health Services                              | 1,674,717,256          | 20,500,000               | 1,695,217,256        |
|   | <b>Total</b>   | <b>178,265,761</b>     | <b>63,381,764</b>        | <b>241,647,525</b>   |
| <b>Trade, Industry,<br/>MSMEs, Innovations<br/>&amp; Cooperatives</b>             | 0301003710 P1: General administration and support-H/Qs               | 119,163,368            | -                        | 119,163,368          |
|   | 0303003710 P2: Trade development and Promotion                       | 20,946,805             | 63,381,764               | 84,328,569           |
|   | 0304003710 P3: Cooperative development and Management                | 38,155,588             | -                        | 38,155,588           |
|   | <b>Total</b>   | <b>131,932,184</b>     | <b>174,055,591</b>       | <b>305,987,775</b>   |
| <b>Energy,<br/>Environment,<br/>Forestry, Natural &amp;<br/>Mineral Resources</b> | 1001003710 P1 General Administration, Planning and Support Services  | 89,980,929             | -                        | 89,980,929           |
|   | 1002003710 P2 Environment Management and Protection                  | 15,840,084             | 133,000,000              | 148,840,084          |
|   | 0305003710 P2: Tourism Development and Promotion                     | 8,076,748              | -                        | 8,076,748            |
|   | 1005003710 P3 Power Transmission and Distribution                    | 1,268,501              | 3,000,000                | 4,268,501            |
|   | 1006003710 P4 Alternative Energy Technologies                        | 4,018,724              | 37,015,151               | 41,033,875           |
|   | 1008003710 P5 Mineral Resources Management                           | 12,747,198             | 1,040,440                | 13,787,638           |
|   | <b>Total</b>   | <b>108,752,667</b>     | <b>108,999,172</b>       | <b>217,751,839</b>   |
| <b>Culture, Gender,<br/>Youth, ICT, Sports<br/>and Social Services</b>            | 0301003710 P1: General Administration, Planning and Support Services | 55,892,570             | -                        | 55,892,570           |
|   | 0902003710 P2: Gender  | 11,059,780             | 3,800,000                | 14,859,780           |
|   | 0903003710 P3: Sports  | 12,037,231             | 53,690,386               | 65,727,617           |
|   | 0904003710 P4: Culture   | 5,279,097              | 28,508,786               | 33,787,883           |
|   | 021000 P5 ICT Infrastructure Development                             | 7,995,000              | -                        | 7,995,000            |
|   | 0504003710 P6: Youth Training and Development                        | 10,990,528             | -                        | 10,990,528           |
|   | 0905003710 P7: Social Development and Children Services              | 5,498,461              | 23,000,000               | 28,498,461           |
|   | <b>Total</b>   | <b>437,370,706</b>     | <b>144,622,885</b>       | <b>581,993,591</b>   |
| <b>Finance, Economic<br/>Planning &amp; Revenue<br/>Management</b>                | 0701003710 P1: General Administration, Planning and Support Services | 283,640,649            | 144,622,885              | 428,263,535          |
|   | 0710003710 P2: Economic Policy and County Planning                   | 52,699,219             | -                        | 52,699,219           |
|   | 0711003710 P3: Monitoring and Evaluation Services                    | 8,925,000              | -                        | 8,925,000            |
|   | 0712003710 P4: Public Financial Management                           | 92,105,838             | -                        | 92,105,838           |
|   | <b>Total</b>   | <b>84,278,383</b>      | <b>-</b>                 | <b>84,278,383</b>    |
| <b>County Public<br/>Service Board</b>  | 0701003710 P1: General Administration, Planning and Support Services | 58,687,183             | -                        | 58,687,183           |
|   | 0713003710 P2: Human Resource Management and Development             | 19,631,200             | -                        | 19,631,200           |
|   | 0714003710 P3: Governance and County Values                          | 5,960,000              | -                        | 5,960,000            |
|   | <b>Total</b>   | <b>1,300,819,066</b>   | <b>229,058,553</b>       | <b>1,529,877,619</b> |
| <b>County Assembly<br/>Service Board</b>  | 0701013710 P1: General Administration, Planning and Support Services | 303,402,199            | 229,058,553              | 532,460,752          |
|   | 0715013710 P2: Legislation, Representation and Oversight             | 997,416,867            | -                        | 997,416,867          |
|   | <b>Total</b>   | <b>125,689,084</b>     | <b>165,007,892</b>       | <b>290,696,976</b>   |
| <b>Kitui Municipality</b>   | 0201003710 P1: General Administration Planning and Support Services  | 63,391,081             | -                        | 63,391,081           |
|   | 0202003710 P2: Road Transport  | 11,900,000             | 54,505,184               | 66,405,184           |
|   | 0307003710 P 3: Trade Development and Promotion                      | 6,550,000              | 93,502,708               | 100,052,708          |
|   | 0730003710 P.4 Control and Management of Public finances             | 18,577,938             | -                        | 18,577,938           |
|   | 0900003710 P .5 Social Protection, Culture and Recreation            | 25,270,065             | 17,000,000               | 42,270,065           |
|   | 26405033710 P .6 Kenya Urban Support Programme                       | -                      | -                        | -                    |
| <b>Mwingi Town</b>  | <b>Total</b>   | <b>71,626,537</b>      | <b>42,631,334</b>        | <b>114,257,871</b>   |



| VOTE CODE<br>TITLE                            | PROGRAMME CODE AND TITLE  | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                 |
|---|---|------------------------|--------------------------|-----------------------|
|   |   | Kshs                   | Kshs                     | Kshs                  |
| <b>Administration</b>                         | 0201003710 P1: General Administration Planning and Support Services | 63,132,462             | -                        | 63,132,462            |
|   | 1001000000 P2: Environmental Policy Management                      | 940,000                | 9,118,926                | 10,058,926            |
|   | 0109003710 P3: Government Buildings                                 | 2,490,465              | 6,600,000                | 9,090,465             |
|   | 0207003710 P4: Urban and Metropolitan Development                   | 4,270,064              | 22,221,391               | 26,491,455            |
|   | 0706003710 P5: Devolution Services                                  | 793,546                | 4,691,017                | 5,484,563             |
| <b>Agriculture &amp; Livestock</b>            | <b>Total</b>  | <b>340,358,541</b>     | <b>458,614,945</b>       | <b>798,973,486</b>    |
|   | 0101003710 P1: General Administration Planning and Support Services | 282,490,089            | -                        | 282,490,089           |
|   | 0105003710 P2: Fisheries Development and Management                 | 1,784,771              | 1,000,000                | 2,784,771             |
|   | 0106003710 P3: Livestock Resources Management and Development       | 9,992,783              | 20,297,400               | 30,290,183            |
|   | 0102003710 P5: Crop Development and Management                      | 5,705,446              | 355,809,872              | 361,515,318           |
|   | 0103003710 P6: Agribusiness and Information Management              | 14,205,453             | 20,000,000               | 34,205,453            |
|   | 0101020000 P7: Agricultural Extension Services and Training         | 26,179,999             | 61,507,673               | 87,687,672            |
| <b>Lands, Housing &amp; Urban Development</b> | <b>Total</b>  | <b>86,358,529</b>      | <b>47,767,880</b>        | <b>134,126,409</b>    |
|   | 0101003710 P1: General Administration Planning and Support Services | 73,077,579             | -                        | 73,077,579            |
|   | 0108003710 P2: Land Policy and Planning                             | 9,825,000              | 32,744,835               | 42,569,835            |
|   | 0107003710 P3: Housing Development and Human Settlement             | 3,455,950              | 15,023,045               | 18,478,995            |
| <b>Total Voted Expenditure Kshs</b>           |   | <b>8,662,350,829</b>   | <b>3,716,654,927</b>     | <b>12,379,005,756</b> |
|   |   |                        |                          |                       |
|   |   |                        |                          |                       |
|   | <b>County Executive</b>   | <b>7,361,531,763</b>   | <b>3,487,596,374</b>     | <b>10,849,128,137</b> |
|   | <b>County Assembly</b>  | <b>1,300,819,066</b>   | <b>229,058,553</b>       | <b>1,529,877,619</b>  |
|   | <b>Total County Budget</b>  | <b>8,662,350,829</b>   | <b>3,716,654,927</b>     | <b>12,379,005,756</b> |
|   | <b>PERCENTAGE</b>   | <b>70%</b>             | <b>30%</b>               | <b>100%</b>           |

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