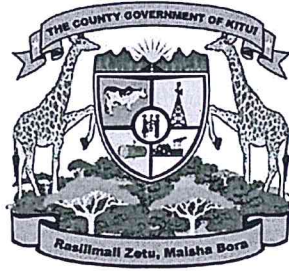


COUNTY GOVERNMENT OF KITUI



**THE COUNTY ASSEMBLY
THIRD ASSEMBLY- SECOND SESSION (2023)**

COMMITTEE ON FINANCE AND ECONOMIC PLANNING

**REPORT ON CONSIDERATION OF THE KITUI COUNTY ANNUAL
DEVELOPMENT PLAN FOR THE FINANCIAL YEAR 2023/2024**

**The Clerk's Chamber
County Assembly of Kitui,
Assembly Buildings,
Kitui, Kenya**

FEBRUARY, 2023

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LIST OF ABBREVIATIONS

ADP	–	Annual Development Plan
PFMA	–	Public Finance Management Act
CECM	–	County Executive Committee Member
F/Y	–	Financial Year
S/N	–	Serial Number
I.C.T	–	Information Communication Technology
ECDE	–	Early Childhood Development Education
VTC	–	Vocational Training Centers
GCP	–	Gross County Product
KSHS	–	Kenya Shillings
UCCA	–	Urban centers and cities Act
AMS	–	Agricultural Mechanization Services.
WSP's	–	Water Service providers.
KITWASCO	–	Kitui Water and Sanitation Company.
KIMWASCO	–	Kiambere -Mwingi Water and Sanitation Company.
CPSB	–	County Public Service Board.
CASB	–	County Assembly Service Board.
OM-		Operations and Maintenance.
PE	–	Personal Emoluments.
CLIDP	–	Community Level Infrastructure Development Programme

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CIDP –	County Integrated Development Plan.
CFSP-	County Fiscal Strategy Paper.
KBS –	Kenya Bureau of Statistics
SDGs –	Sustainable Development Goals.
ICT –	Information Communication Technology.
PWD –	Persons living With Disabilities.
REREC-	Rural Electrification & Renewable Energy Corporations.
IBAs –	Important Birds Areas.
ICU –	Intensive Care Unit.
IHMIS –	Integrated Health Management Information Systems.
CG –	County Government.
MSMEs –	Micro, Small and Medium Enterprises.

ANNEXURES

- i. Adoption of the report.
- ii. Recommendation from the Controller of Budget office.
- iii. Minutes for approval of the report.

*Report by the Committee on Finance and Economic Planning on the Consideration of the
Annual Development Plan for the Financial Year 2023/2024*



FOREWORD

The Public Finance Management Act, 2012, (section 126) requires each County Government to prepare an Annual Development Plan (ADP) as a key document in planning and budgeting at the County level. The plan provides detailed programmes and projects to be undertaken by the various County Departments in the 2023/2024 financial year.

The Kitui County Annual Development Plan (ADP) for the financial year 2023/2024 was submitted to the County Assembly on 11th October ,2022 for approval by the Assembly and subsequently committed to the Committee on Finance and Economic Planning on 30th November, 2022.

The Committee on Finance and Economic Planning subjected the document to public participation in different parts of the County in order to accommodate views of the public as envisaged in Article 10 of the Constitution of Kenya 2010.

Further, the ADP 2023/2024 was subjected to County Assembly sectoral Committee's scrutiny and consideration; their findings and recommendations form part of this report.

It is important to note that the ADP 2023/2024 was prepared when the process of compiling the Third Generation CIDP 2023 - 2027 was ongoing hence it picked 16 sector priorities highlighted in the Governors manifesto. These include Agriculture, Water, Health, Education, Urban Development, Roads and Construction, Trade and Investments, Micro Small and Medium

Enterprises, Cooperative Societies, Tourism and Hospitality, Women, Youth and Persons with Disabilities, Boda Boda, Environment, Energy, Information and Communications and Security.

The revenue resource envelope for the financial year 2023/2024 is projected at Kshs. 12,386,329,456 with Kshs. 7,100,093,945.08 (57.32 %) being recurrent and Kshs. 5,286,835,510.92 (42.68 %) being utilized for development expenditure. The County treasury also projects own source revenue of Kshs. 450,000,002 which is part of the total resource envelope.

The Committee on Finance and Economic planning considered the proposed projects and programmes in the 2023/2024 ADP and made recommendations on each ministry.

To accommodate the public views in the ADP 2023/2024, the committee engaged the members of the public by contacting public participation in various parts of the county. The public views form part of this report through incorporation of their proposals into this report.

The County treasury has also identified challenges that were encountered during the implementation of the previous budget, lesson learnt in the process and the recommendations on the solutions to these challenges of which if they are followed to the latter the implementation matrix will positively improve and services will be delivered with ease to the people of Kitui County.



Implementation of this plan will enable the County to make strides towards realization of the envisaged Vision of an empowered and prosperous County with a high quality of life for her citizens.

1.0 PREFACE

Hon. Speaker,

On behalf of the members of the Committee on Finance and Planning, it is my honor and privilege to present to this honorable house the report on the Kitui County Annual Development Plan (ADP) for the FY 2023/2024.

Hon. Speaker,

The ADP is a mini budget that is produced earlier in the budget making process. It informs the County Executive's decision in coming up with the budget estimates in line with Section 126 of the PFMA, 2012 and Article 220 (2) of the Constitution of Kenya.

Hon. Speaker,

The Kitui Annual Development Plan for the financial year 2023/2024 gives the development projects to be considered in preparation of the Kitui County Fiscal Strategy Paper 2023/2024 FY and the Annual Estimates for FY 2023/2024.

It is worth noting that the projects/programmes in this ADP are developed from the second-generation County Integrated Development Plan (CIDP) 2018-2022 as well as from the Governor's manifesto that are highlighting the 16 County sector priorities as it will be discussed in this report.

Hon. Speaker,

This statutory document was prepared and submitted as per the provisions of Section 126 (2) of the Public Finance Management (PFM) Act, 2012 which requires that Annual Development Plan to reflect county government's plans

Report by Committee on Finance and Economic Planning on the Consideration of the Annual Development Plan for the Financial Year 2023/2024



and priorities to describe how the County Government is responding to changes in financial and the prevailing economic environment. The ADP should include programs to be delivered and each program should have details such as: -

- i. The strategic priorities to which the program will contribute,
- ii. The services or goods to be provided including targets,
- iii. Measurable indicators of performance where possible,
- iv. The budget allocated to the program
- v. Implementation time frame and,
- vi. Key output or the expected impact

Hon. Speaker,

Section 126 (2) of the PFM Act 2012, also requires that the A.D.P spells out payments to be made on behalf of the county government, including details of any grants, benefits and subsidies that are to be paid and to give a description of any significant capital development.

Further, detailed description of proposals with respect to the development of physical, intellectual, human and other resources of the county including measurable indicators where those are feasible and a summary budget in the format required by regulations and any other matter required by the constitution should be included.

Hon. Speaker,

The section further requires the County Executive Committee Member responsible for planning to submit the development plan to the County Assembly for its approval and send a copy to the Office of the Controller of budget.

Further, Section 126 (4) of the PFM Act requires the County Executive Committee Member responsible for planning to publish and publicize the ADP within seven days after its submission to the County Assembly.

It is therefore upon this basis and pursuant to the provisions of section 126 of the same Act that, the County Executive Committee Member for Finance and Economic planning prepared and submitted the Kitui County Annual Development Plan (ADP) for the financial year 2023/2024 for approval by the Assembly on 1st September, 2022 and was subsequently Committed to the Committee on Finance and Economic planning on 30th November, 2022 in the afternoon sitting through a communication from the chair.

The Committee though notes with concern that there was a delay in the commitment which it urges that it should be duly noted and complied to.

Hon. Speaker,

During the consideration of the Annual Development Plan, the Committee took into consideration recommendations from the Office of Controller of budget attached as annex (ii)

The committee also took keen interest in the priority programs which are of interest to the citizenry of this County through consideration of recommendations submitted by the Sectoral Committees and suggestions made by the public during public participations in different parts of the County.

1.1Committees membership

Hon. Speaker,

The committee on Finance and Planning as currently constituted comprises of the following members: -



- | | |
|--------------------------------|-----------------|
| 1. Hon. Munyoki Mwinzi | - Chairperson |
| 2. Hon. Waziri Bakari | - V/chairperson |
| 3. Hon. Muthengi Ndagara | - Member |
| 4. Hon. Mary P. Ndumbu | - Member |
| 5. Hon. Sammy Munyithya | - Member |
| 6. Hon. Paul Maluki | - Member |
| 7. Hon. David Masaku Munyau | - Member |
| 8. Hon. Mary Mbithe | - Member |
| 9. Hon. Peter Kitonyo Mwanza | - Member |
| 10. Hon. Munira Mohamed | - Member |
| 11. Hon. Grace Syoindo Mulandi | - Member |

1.2 Committee's Mandate

Mr. Speaker Sir,

The Sectoral Committee on Finance and Planning derives its mandate from the provisions of Standing Order No. 190(5) and the second schedule to the Standing Orders which defines the functions of the committee as follows:

- i. Investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned department;
- ii. Study programs and policy objectives of departments and the effectiveness of the implementation;
- iii. Study and review all county legislation referred to it;
- iv. Study, assess and analyse the relative success of departments as measured by the results obtained as compared with their stated objectives;

- v. Investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- vi. To vet and report on all appointments where the constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee Appointments); and
- vii. Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation.



2.0 ACKNOWLEDGEMENT

Mr. Speaker,

I now take this opportunity to extend my sincere thanks to the office of the Speaker of Kitui County Assembly and that of the Clerk of the Assembly for the logistical support accorded to this Committee in this exercise. The support made it possible for the Committee to deliver this report timely.

I extend my gratitude to the able honorable members of this esteemed Committee who traded off their busy schedule to give their input to this report without which this work would not have been completed.

I will not hesitate to acknowledge the staff of Assembly serving the Committee who contributed significantly in providing technical advice and compiling of this report.

The Committee also wishes to pass its gratitude to the Sectoral Committees of this honourable house for their valuable input through their Sectoral reports forwarded to this Committee

SIGNED  DATE 6/2/23

Hon. Munyoki Mwinzi, Chairperson, Committee on Finance and Economic Planning.

County Assembly of Kitui.

This report is compiled by:

1. Benjamin Muimi - Clerk Assistant.
2. Dennis Makuthu - Clerk Assistant.

3.0 BACKGROUND

3.1 Underpinning Legal Framework for the Annual Development Plan 2023-2024.

3.1.1 The County Government Act, 2012

(a) Section 102 provides for the principles of planning and development facilitation

“102. The principles of planning and development facilitation in a county shall: -

- i. Integrate national values in all processes and concepts;
- ii. Protect the right to self-fulfillment within the county communities and with responsibility to future generations;
- iii. Protect and integrate rights and interest of minorities and marginalized groups and communities;
- iv. Protect and develop natural resources in a manner that aligns national and county governments policies;
- v. Align county financial and institutional resources to agreed policy objectives and programmes;
- vi. Engender effective resource mobilization for sustainable development;
- vii. Promote the pursuit of equity in resource allocation within the county;
- viii. provide a platform for unifying planning, budgeting, financing, programme implementation and performance review; and
- ix. Serve as a basis for engagement between county government and the citizenry, other stakeholders and interest groups”

(b) Section 103 provides for the Objectives of County Planning

103. The objectives of county planning shall be to: -

Report by the Committee on Finance and Economic Planning on the Consideration of the Annual Development Plan for the Financial Year 2023/2024

- a. Ensure harmony between national, county and sub-county spatial planning requirements;
- b. Facilitate the development of a well-balanced system of settlements and ensure productive use of scarce land, water and other resources for economic, social, ecological and other functions across a county;
- c. Maintain a viable system of green and open spaces for a functioning eco-system;
- d. Harmonize the development of county communication system, infrastructure and related services;
- e. Develop urban and rural areas as integrated areas of economic and social activity;
- f. Provide the preconditions for integrating under-developed and marginalized areas to bring them to the level generally enjoyed by the rest of the county;
- g. Protect the historical and cultural heritage, artefacts and sites within the County;
- h. Make reservations for public security and other critical national infrastructure and other utilities and services;
- i. Work towards the achievement and maintenance of a tree cover of at least ten per cent of the land area of Kenya as provided in Article 69 of the Constitution; and
- j. Develop the human resource capacity of the County.

(c) Section 104 provides for the Obligations to plan by the County

104. decrees that: -

1. A county government shall plan for the county and no public funds shall be appropriated outside a planning framework

developed by the County Executive Committee and approved by the County Assembly.

2. The County planning framework shall integrate economic, physical, social, environmental and spatial planning.
3. The County government shall designate County departments, cities and urban areas, sub-counties and Wards as planning authorities of the County.
4. To promote public participation, non-state actors shall be in cooperated in the planning process by all authorities.
5. County plans shall be binding on all sub-county units for developmental activities within the County.

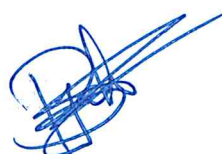
(d) Section 105 provides for the Planning for the County that a County planning unit shall be responsible for: -

- a) Coordinating integrated development planning within the county;
- b) Ensuring integrated planning within the county;
- c) Ensuring linkages between County plans and the national planning framework; and
- d) Ensuring meaningful engagement of citizens in the planning processes
- e) Ensuring the collection, collation, storage and updating of data and information suitable for the planning process; and
- f) Ensuring the establishment of a GIS based database system

3.1.2 The Public Finance Management Act 2012

Section 125(1) provides that the budget process for County government in any financial year shall consist of the following: -

Report by the Committee on Finance and Economic Planning on the Consideration of the Annual Development Plan for the Financial Year 2023/2024



- i. Integrated development planning process which shall include both long term and medium-term planning;
- ii. Planning and establishing financial and economic priorities for the county over the medium term;
- iii. Making an overall estimation of the County government's revenues and expenditures;
- iv. Adoption of County Fiscal Strategy Paper;
- v. Preparing budget estimates for the County government and submitting estimates to the County Assembly;
- vi. Approving of the estimates by the county assembly;
- vii. Enacting an appropriation law and any other laws required to implement the County government's budget;
- viii. Implementing the county government's budget; and
- ix. Accounting for, and evaluating, the County government's budgeted revenues and expenditures

b) County government to prepare development plan

“126. (1) Every county government shall prepare a development plan in accordance with Article 220(2) of the Constitution it is noteworthy that the ADP shall include: -

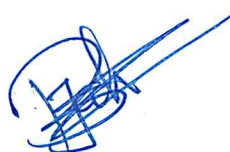
- i. strategic priorities for the medium term that reflect the county government's priorities and plans;
- ii. A description of how the county government is responding to changes in the financial and economic environment;
- iii. Programmes to be delivered with details for each programme of—
 - (a) the strategies priorities to which the programme will contribute;
 - (b) the services or goods to be provided;

- (c) measurable indicators of performance where feasible; and
 - (d) the budget allocated to programmes.
- iv. Payments to be made on behalf of the county government, including details of any grants, benefits and subsidies that are to be paid;
 - v. A description of significant capital developments;
 - vi. A detailed description of proposals with respect to the development of physical, intellectual, human and other resources of the county, including measurable indicators where those are feasible;
 - vii. A summary budget in the format required by regulations; and
 - viii. Such other matters as may be required by the Constitution or this Act.

(2) The County Executive Committee member responsible for planning shall prepare the development plan in accordance with the format prescribed by regulations.

(3) The County Executive Committee Member responsible for planning shall, not later than the 1st September in each year, submit the development plan to the County Assembly for its approval, and send a copy to the Commission on Revenue Allocation and the National Treasury.

(4) The County Executive Committee member responsible for planning shall publish and publicize the annual development plan within seven days after its submission to the county assembly.



4.0 COMMITTEE GENERAL FINDINGS AND RECOMMENDATIONS.

Hon. Speaker,

After a detailed scrutiny of the Kitui County Annual Development Plan, 2023/2024 the Committee finds a number of issues and makes the following general recommendations: -

1. To begin with, it's important to note that this document has greatly complied with the provided laws and such it has involved most of the stakeholders who have interest with the budget planning of the County. Further, the plan has been cognizant of the prevailing realities in the County by giving them the first priority in the project and program proposals.
2. That the ADP 2023/2024 was prepared and submitted to the County Assembly when the process of compiling the Third generation of the Kitui County Integrated Development Plan for the period 2023-2027 was not complete. Therefore, it proved difficult for the Committee to establish where the projects and programmes were emanating from. Therefore, the Committee recommends that the CIDP be submitted for consideration by the County Assembly to align the 2023/2024 ADP to the CIDP before the submission of the CFSP.
3. That the County executive, in realization of the Governor's manifesto, ministries have been broken down in to various sectors or departments to make a total of 26 departments. These shall be used as vehicles of driving this County to its intended destination. The Committee appreciates this move by the County Executive.
4. **Mr. Speaker**, it is in the public domain that the County has accumulated pending bills to a tune of above 2 billion. The County treasury, as the finance and budget planning department has not shown how these

bills will be settled in this planning document. A gesture that worries this Committee. Therefore, the Committee recommends that that this ADP includes measures to settle outstanding bills in line with regulation **41 (2) PFM (CG) Regulations, 2015.**

5. That the County Treasury has identified Challenges experienced during implementation of the previous ADP, lessons learned as well as recommendations to address such. The committee finds this as a good tool of evaluation and if the recommendations are implemented, they will change the face of Kitui County.
6. That most priority projects and programmes in various ministries have no specific project site which leaves out the element of equitability in distribution of resources across all the wards. The committee recommends that the projects and programs site should be included during the submission of the CFSP 2023/2024.
7. That the ADP 2023/2024 FY has a revenue resource envelop projection of Kshs. 12,386,329,456 with Kshs. 7,100,093,945.08 (57.32 %) being recurrent and Kshs. 5,286,835,510.92 (42.68 %) going to development.
8. That the County treasury projects the County's own source revenue of Kshs. 450,000,002 which is part of the total resource envelop. The Committee finds this achievable if the system of revenue collection is fully automated (where all revenue streams are connected to the system)
9. Most of the projects in the previous ADPS are either ongoing or not started or not initiated and they had been budgeted for. An act that has delayed development in Kitui County deliberately or circumstantially. Therefore, the Committee recommends that no

project or program that has no budget allocation shall be implemented by the County executive.

10. It is noteworthy that there are some projects in this ADP that have been proposed but they have no budgetary allocation. These include;

- i. The department of Education, training skills Development, there is no budgetary allocation for strategic priorities under youth empowerment, information and technology as well as plans to convert ECDE teachers to permanent and pensionable terms.
- ii. Under the office of the governor, there is no budgetary allocation for the construction of 247 village administrator offices.
- iii. Under the department of Trade, Industry, MSMEs, Innovation and Cooperatives, plans for operationalization and marketing of County's six economic and investment zone have no budgetary allocation.
- iv. Under the department of County Public Service Board, plans for provision of efficient ICT services, enhance capacity building, and efficient procurement and management of HR services is not as well budgeted for in this ADP.
- v. Under the County Assembly, there are plans for construction of Ward Offices parking which has no budgetary allocation.
- vi. Under the department of Lands and Physical Planning, there are plans for refurbishment and maintenance of residential houses across the County, however, there is no budgetary allocation for the same.

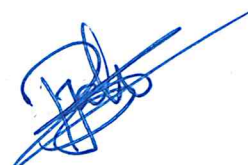
The committee recommends that the ADP 2023/2024 includes budget allocation for all these planned projects that are not budgeted for so as to comply with the provisions of Section 126 (1)(c) of the PFM Act, 2012. This will handle the issue of pending bills whenever unbudgeted for project is sneaked and funded in the expense of the budgeted for projects in the ADP 2023/2024.

11. That the ADP 2023/2024, under capital and non-capital projects has allocated funds to perform some national government functions as follows;

- i. Under the Office of the governor, there are plans to construct 3 police posts at a cost of 50 million shillings.
- ii. Under the Ministry of Health and Sanitation, there are plans to complete construction of 7 classrooms and ablution block at Mwingi MTC with a budget of 5 million shillings.

Mr. Speaker, on this matter the Committee wishes to pronounce herself clearly that the County government of Kitui should ensure that there exists an agreement with the national government in line with the provisions of Article 189 of the Constitution of Kenya 2010.

12. That there was no clear separation on some of the functions in the ministry of Roads, Public Works & transport and the ministry of Lands Housing & Urban Development. The committee recommends separation of these functions so that each ministry has clear defined functions for proper service delivery.



5.0. COMMITTEE SPECIFIC RECOMMENDATIONS ON THE COUNTY MINISTRIES.

Hon. Speaker,

The Committee on Finance and Economic Planning took her time to keenly scrutinize the projects and programmes under each County spending sector and made various observations as well as recommendations as presented below: -

5.1 HEALTH AND SANITATION

This Ministry is responsible for overseeing, coordination and implementation of all health and sanitation related matters in the County.

This Annual Development Plan outlines the Ministry's Broad strategic priorities and objectives, as well as Planned Programmes and Projects to be implemented in 2023/2024 financial year. The plan also analysing the capital Projects implemented in the previous financial year (2021/2022 FY) in addition to reviewing the challenges faced while implementing the said projects.

The ministry's mission is to provide accessible, affordable, quality and sustainable health care services.

In a bid to achieve this mission the Ministry has proposed projects and programs that are aimed at promoting health care services in Kitui County.

The Committee notes the following: -

1. That the ministry of health and sanitation's proposed allocation for the financial year 2023/2024 is Kshs 3.2 billion compared to previous allocation of 3.6 billion in the financial year 2022/2023.

The committed notes with concern that the proposed sector budget allocation for the ministry for the year 2023/2024 has decreased significantly. This decrease in allocation will negatively affect operations and service delivery within the ministry. It is therefore on this basis that the Committee recommends a retention of ministry's allocation as 3.6 billion so as to make sure the ministry achieves her mission and vision i.e., to have a health secure County.

2. That the ministry proposes to build more facilities while the views collected from the citizens of Kitui County during public participation indicated that there were numerous healthy facilities across the County that had been completed but were not operationalized.

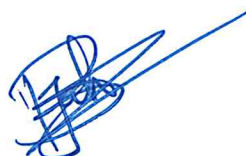
Mr. Speaker sir, this Committee observes that injection of more funds into construction will be a mere waste of public funds. As leaders of the County, we will be judged on how well we have been able to influence development in the County and as such, the Committee recommends that the allocations meant for construction of more facilities be used to operationalize the already completed healthy facilities through staffing them and installation of requisite equipment and machinery. This will ensure that there is prudence in the use of public funds.

3. That Kshs. 15 million proposed for the expansion of 12 hospitals to enable them attain Level IV status (Tseikuru, Kyuso, Nuu, Migwani, Kauwi, Katulani, Kanyangi, Mutitu, Zombe, Ikanga, Mutomo and Ikutha) is not sufficient. Therefore, the Committee recommends that the Kshs. 20,034,975 for construction of staff quarters in 10 health centers (Kanyunga, Kauma, Kyangunga, Malalani, Kaumu, Kisasi, Mbitini, Mutha, Kaningo, Thitani) be added to the Kshs. 15 million to make Kshs. 35 million meant for the expansion of the 12 hospitals.



4. The Committee recommends construction of one more model health centre at Kanguu-Chuluni Ward in addition to the proposed two (2) at Voo and Nguni wards.
5. It further notes that there are many health facilities in the wards which are built to completion but not equipped neither are they operational. The Committee thus recommends that instead of constructing new facilities, those existing ones should be equipped and operationalized. These include among others; Nzanzeni, Katumbi, Tsiveta, Kyenini in Tseikuru ward, vyulu dispensary and Mwanianga dispensary in Kanziku Ward, Ngungi dispensary, kaumu dispensary, nzilani dispensary, kandungu dispensary in Zombe ward, Maliku health center and Kisasi health center, Kyusani mortuary and Masaani health center in Yatta kwa vonza ward, Kaliwa dispensary, Katse maternity, Thua dispensary and Kwa Musya dispensary in Mumoni Ward, Katulani dispensary, Maongoa dispensary, Malioni dispensary, Enziu dispensary, Mutwangombe dispensary and Waita health centre in Waita ward.
6. That the project on completion of installation of integrated health management information system (IH MIS) in all 14 hospitals be shelved since the county health sector has more pressing issues at the moment. The project had been proposed to be allocated Kshs 76,801,920. The committee proposed that this money should be distributed as follows;
 - i. That Kshs 20 million be added to the project on renovation of health facilities and completion of uncompleted blocks countywide. The total proposed allocation for this program would therefore be Kshs 30 million.
 - ii. Kshs 20 million should be added to the project on completion and construction of a perimeter wall at Kitui referral hospital and

- Mwingi level 4 hospital. The total proposed allocation for this program would therefore be Kshs. 40 million. The ministry should only put-up perimeter walls rather than chain-link fences since the walls are more long lasting.
- iii. Kshs. 2.5 million should be added to the project on completion of 7 classrooms and ablution block at Mwingi KMTC. The total proposed allocation for this program would therefore be Kshs 7,499,318.04 million.
 - iv. That Kshs 5 million be added to the project on construction of an I.C.U at Mwingi Hospital. The total proposed allocation for this program would therefore be Kshs. 10 million.
 - v. That Kshs. 2 million be allocated to the preparation of a master plan for Mwingi level hospital. The ministry had proposed to prepare one for Kitui level 4 hospital and therefore the money would enable them to also prepare one for Mwingi level 4 hospital. The total proposed allocation for this program would therefore be Kshs. 4 million.
 - vi. That Kshs. 3.5 million be allocated to the construction of a sewerage system at Mwingi level 4 hospital. The ministry had proposed to construct one at Kitui level 4 hospital and therefore the money would enable them to also construct one for Mwingi level 4 hospital. The total proposed allocation for this program would therefore be Kshs 7 million.
 - vii. Kshs 23 million should be added to the project on completion of a maternity and newborn unit at Mwingi level 4 hospital. The total proposed allocation for this program would therefore be Kshs 30 million.



7. It recommends stocking of anti-venom medicine in strategic locations that should be equipped with cold rooms across the County to make it more accessible to the citizens in case of snake bites.
8. The Committee recommends an allocation for drugs for treatment of Kala-azar in the County.
9. The Committee further recommends completion and equipping of a maternity Ward at Kalisasi Health Centre and Musukini dispensary in Mwingi Central and completion of Kakithya dispensary in Kanziko ward.

5.2. WATER AND IRRIGATION.

Hon. Speaker,

The broad strategic priorities for this ministry are to increase access to adequate, safe, affordable and sustainable supply of water for domestic use, livestock and agricultural production for improved food and water security.

It is the ministry's vision to ensure a water secure County while fulfilling their mission of providing effective technical water services and infrastructural development in the County through participatory approaches with a view to enhanced water security.

The Committee on Finance and Economic Planning interrogated the ministry's proposed projects and programs and made a number of observations as well as recommendations;

1. Under water resource management the ministry has proposed to do a number of projects that are aimed at providing sufficient water to the citizens of Kitui. The Committee greatly appreciates the move by the

ministry but makes a number of observations and recommendations so as to ensure there is equity in sharing of these resources as follows: -

a) Water Supply and Sustainability

Under this sub heading the ministry intends to do the following: -

- i. **Borehole and pipeline repair/rehabilitation** at a cost of 50 million shillings across the County. The Committee finds this a good project but fails to understand what across the county means. Therefore, the Committee recommends that the allocation be unbundled and show specific boreholes that shall be rehabilitated and the boreholes where pipeline extension will be done and the boreholes be selected in a manner that exhibits equity to all Kitui residents.
- ii. **Construction/desilting of small earth dams, pans and rock catchments** with an allocation of 90 million shillings. The Committee finds this a good project since most of these earth dams are not fenced and the fences have fallen allowing human and livestock activities to take place inside the basin; this has caused siltation of the water structures and hence the dams are not serving the indented purposes. Therefore, the Committee recommends that the ministry should identify all the dams that need to be rehabilitated and distribute the allocations on need basis because not all the dams would need similar allocations. Further, the Committee recommends that the ministry furnishes the Assembly Committee on Agriculture, Water and Irrigation with this information so that the Committee may carry her mandate of oversight to ensure that there is value for this allocation and ensure that there is prudence in the use of public funds.
- iii. **Construction of medium earth dams** with an allocation of **150 million shillings**. The Committee appreciates the effort that the ministry is

doing to ensure that Kitui County becomes a water secure County through this water harvesting initiative. The only challenge the Committee finds is that, the ministry has not provided specific data on where these earth dams will be constructed and that recommends that the list be provided during submission of the County Fiscal Strategy Paper 2023/2024 financial year. Further, the Committee recommends that the allocation be shared equally to all the 40 wards in Kitui County such that each ward gets **3.75 million shillings**.

- iv. **Subsidies for Water Service Providers (WSPs) (KITWASCO & KIMWASCO)** with an allocation of **50 million shillings**. The Committee appreciates the water services that are rendered by these two entities to the residents of Kitui but, observes that there has been a continuous mismanagement of funds in these companies because they should be self-sustaining from the funds they collect from the sales of water that they do. The Committee recommends that the Assembly Committee on Agriculture, Water and Irrigation moves with speed and investigates these two companies on the mismanagement of funds and table a report in this House as soon as practicably possible. Therefore the Committee recommends that this allocation be shared equally between the two WSPs in that each benefits with 25 million shillings.
- v. **Procurement of a double cabin and a land cruiser for SCWO with an allocation of 10 million shillings**. The Committee approves the procurement as submitted to the County Assembly.

b) Water Resource Development.

Under this project the ministry has proposed construction of various water structures as follows: -

- i. **Construction of sad dams/ sump wells with an allocation of 80 million shillings.** The committee finds this a good project but recommends that the allocation be shared equally to all the 40 Wards in Kitui County.
- ii. **Drilling and equipping of boreholes with an allocation 80 million shillings.** The Committee observes that this is a good project but recommends that the allocation be shared equally to all the 40 ward such that each ward benefits with 2 million shillings for a bole hole in the ward.
- iii. **Construction/extension of water pipelines with an allocation of 80 million shillings.** The Committee appreciates these projects for it will take water close to the people and reduce the long distances that the people cover whenever they are searching for water. The Committee therefore, recommends that the ministry identifies the areas to benefit but make sure that the allocated budget is shared equally in to the 40 wards such that each ward benefits with 2 million shillings.
- iv. **Bore hole hybridization Conversion of public water points from generator to solar powered engines with an allocation of 50 million shillings.** The Committee finds this a noble idea since the cost of pumping water by generator is very high bearing in mind that the cost of diesel has been going high over a period of time. This cost has led to high prices of water per jerrican of 20 litres and this has been a burden to the residents of Kitui County. Therefore, the move to hybridize these boreholes will cushion the cost of water in the County. Thus, the Committee recommends that the allocation be shared equally to all the 40 wards.



- v. **Construction of a mega dam with an allocation of 150 million shillings.** The Committee fails to understand whether this is an allocation for one dam or for many dams and recommends that the ministry furnishes this Committee with clear information before the submission of the CFSP 2023/2024 which is informed by this planning document.
- vi. **Supply and installation of 50 plastic water tanks of 10m³ with an allocation of 10 million shillings.** The Committee finds this a good project but recommends that the tanks be shared equitably to all the 40 wards. Further, the Committee recommends that quality of the tanks should not be compromised and therefore high-quality tanks should be procured and the installations should be done by qualified contractors to ensure prudence in the use of these public funds.

Mr. speaker, under irrigation the Committee finds that the projects that are proposed are viable but only if they are implemented in areas with relatively high levels of water supply and where there already established self-help groups.

Therefore. the committee recommend that the ministry first identifies these potential groups who have had the experience of irrigation activities and those who are organized. The Committee further recommends training of these groups before rolling out the programme so as to make sure that the public funds do not go to waste.

5.3. AGRICULTURE AND LIVESTOCK.

Hon. Speaker,

The broad strategic priorities are enhancing agricultural production and food security, promotion of farm efficiency and productivity, sustainable land, livestock and agricultural resources use and management practices.

Mr. Speaker, the ministry has proposed projects and programmes whose aim is to make sure that the County has food security bearing in mind that a well-fed population is a productive population.

For this matter, the Committee went through the ministry's proposed priority projects and programmes and their budgetary allocations and makes the following observations and recommendations: -

1. Under the project “**promotion of food crop production**” where the ministry intends to Procure and distribute drought tolerant crop seeds and cotton pesticides at a cost of 30 million shillings, the Committee observes that the ministry has not stated what type of drought resistant crops will be procured and which areas shall be supplied with what, the committee recommends zoning of areas according to the crops that do best in those particular areas and the allocation be shared equally to those zones.
2. Under the project promote pests and disease management where the ministry intends to procure and distribute fruit-fly kits to fruit farmers with an allocation of 17 million shillings, the Committee of the opinion that this program is not a priority at the moment. The Committee recommends that this allocation be used in the already proposed zones for purchase and distribution of drought resistant crops.
3. **Mr. Speaker**, the Committee recommends that the other proposed projects and programmes in the ministry be retained as submitted to the County Assembly but, the issue of equity and equitability be applied to all proposed projects and programs so as to ensure all people from all parts of the County benefit equally.

5.4 ROADS, PUBLIC WORKS AND TRANSPORT.

Hon. Speaker,

The ministry was created through an Executive order by the H.E the Governor and in accordance with the Kenya Constitution, 2010 and the County Government Act 2011.

The mission of the ministry is to establish effective and efficiently functional structures, systems and synergies towards sustainable lands and infrastructural development.

Mr. Speaker, the Ministry intends to carry out a number of projects aiming at achieving the vision of the set goals and objectives. The Committee Considered the proposed projects and made the following observations and recommendations: -

1. Under the project “**Construction of Major Roads**” where the ministry shall involve themselves in bush Clearing and grading of various roads in all Wards within the County in order to improve accessibility and level of service with an allocation of 70 million, the committee finds this as a good project and recommends that the allocation be shared equitably to all the 40 wards of Kitui County.
2. On the project “**Construction of Access Roads**” which involves grading and gravelling of some access roads within the County to improve accessibility and level of service has an allocation of 60 million. The Committee finds this a good project which will see improved connectivity which will in turn enhance transportation activities and also impact positively to the lives of Kitui residents.

3. **Mr. Speaker**, the Committee having gone through the other sector priorities recommends their adoption as submitted to the County Assembly.

5.7 TRADE, INDUSTRY, MSMES, INNOVATION AND COOPERATIVES.

Hon. Speaker,

This committee in its endeavor and commitment to enhancing trade development, marketing, value addition and creation of job opportunities which will create income-generating activities thereby contributing in increasing household income and in adherence to schedule (4) four of the constitution of Kenya 2010, the committee seeks to have the ministry to be a facilitator in catalyzing competitive growth of Trade, Cooperatives and Investment with a Mission to provide an enabling business environment through appropriate incentives and innovative technology to support services.

However, Mr. Speaker the ministry has proposed creation of fund to assist boda boda operators access loan facilities to help them acquire motor bikes on meaningful repayment terms. The same ministry has another similar fund called empowerment fund. The Committee finds this a duplication of efforts and to avoid this, the committee recommends that the County ministry evaluates the existing fund before embarking on a similar one. This will avoid mismanagement of the two facilities.

Mr. Speaker, the Committee recommends amendments in this ministry as follows: -

- i. THAT, the programme “**Development of sustainable market infrastructure**” aimed at construction, rehabilitation of market

infrastructure (market shades, toilets m security lights, fence etc.) and equipping modern market with sustainable storage facilities in all the 40 Wards, has an allocation of 40 million. The Committee finds this allocation unrealistic as it cannot perform all the intended project functions in the forty wards.

Therefore, the committee recommends for an increase of the budgetary allocation to eighty million (Kshs. 80M) so that each ward can equally benefit with the project at an estimated cos of 2 million shillings per ward.

- ii. THAT, under programme “**fair trade and consumer protection**” aimed at verification and stamping of weighing machines county wide, the Committee noted that the budget estimate of 9 million shillings was on the higher side since the activity does not require too much engagement. Therefore, the Committee recommends a reduction of 5 million shillings and the same be moved to the development of sustainable market infrastructure projects.
- iii. That, sub programme “**Education, training and exchange visits**” which intends to increase cooperatives awareness, increased members loyalty and enhanced leadership skills. The Committee is of the opinion that this programme is of essence to the people of Kitui however the allocation of 7 million shillings is exaggerated and as such the Committee recommends a reduction of 5 million shillings and the reduced allocation be used in the development of sustainable market structure projects.
- iv. That, sub programme “**Develop generic branding materials for general use**” intended to define, develop county branding theme and concepts and acquire appropriate material at the headquarters has an allocation

of 10 million shillings which the Committee finds to be over ambitious since in the previous budget estimates, the appropriated funds for this programme were not absorbed/utilized.

Therefore, the Committee recommends that the allocation be reduced to Kshs. 5M and the balance of Kshs. 5 million be transferred to development of sustainable market infrastructure projects.

- v. That, under the programme “**Branding of all materials used within the county offices**” aiming at branding of staff IDs, business cards, diaries, pens, stationaries, uniform for all county officials using the approved county colors and logo is estimated to cost 5 million shillings.

However, the Committee finds this allocation be on the higher side. Therefore, the Committee recommends a reduction of 2 million shillings and the balance allocation of 3 million shillings be transferred to development of sustainable market infrastructure projects.

- vi. That, the project “**Brand and marketing support to all county ministries in their internal and external activity**” aimed at branding and professional support of all county ministries branding activities, functions, ministry specific materials, consultation and advice at a cost of Kshs. 5 million has an allocation of 5 million shillings. The Committee finds this allocation to be on the higher side and thus recommends a reduction by 3 million shillings and the same reduced allocation be utilized in cushioning sustainable market infrastructure projects in cognizant of the impact of this projects.

- vii. That, project “**installation and maintenance of infrastructure**” to facilitate 24-hour economic activity targeting access roads, water and sanitation facilities, street lightning enhancement has an allocation of Kshs. 10, 710, 210.

The committee finds that this project has is cross cutting the functions of other ministries such as Land Infrastructure, Housing and Urban Development, Health and Sanitation and Agriculture, water and Irrigation. Therefore, the Committee recommends that the project of street lightning be retained under this project and the project of road access, water and sanitation be expunged from this project.

Thus, the projected allocation of Kshs. 5M be reduced from this project and the same be moved to development of sustainable market infrastructure projects.

- viii. That, the project **“Establishment of division within the ministry responsible for transport headed and staffed by officers who appreciate the sector and are passionate in the promotion, empowerment and development of the persons operating within the sector”** which is aiming at Boda-bodas empowerment and development of the persons operating within the sector has an allocation of Kshs. 15 million, the Committee observes that this project falls under the Ministry of Lands, Infrastructure, Housing and Urban Development mandate and should be dropped. The allocation Kshs 15 million be channeled to development of sustainable market infrastructure projects.

5.5 BASIC EDUCATION, TRAINING AND SKILLS DEVELOPMENT

Hon. Speaker,

The Ministry has three departments namely: Department of Basic Education which deals with Early Childhood Development education and implementation of Education collaboration strategies; the Department of Training and Skills and Youth Development which covers skills training in Vocational Training Centers (VTCs) as well as a raft of other targeted

programmes and activities geared towards empowering the youth for increased employability.

Mr. Speaker, Information and Communications Technology (ICT) is a cross cutting sector, aimed at integrating ICT in County service delivery systems as well as enhancing Education and Training.

The Ministry is headed by the County Executive Committee Member, below whom, are two Chief Officers one in charge of Basic Education and Administration while the other is in charge of Training and Skills development, ICT and Youth Development

Ministry staff comprises of 3 Directors, 3 Deputy Directors, 7 Assistant Directors, 2,156 ECDE Teachers, 72 VTC Instructors and 12 field officers in addition to other categories of staff (including Support Staff)

In her endeavor to provide essential services to the people of Kitui county and shape the education of the children of Kitui the ministry has proposed to undertake a number of projects and programmes.

Mr. speaker, it is worth noting that this ministry, with the wide range of activities to undertake, this committee notes with concern that the three directorates have continuously been underfunded to undertake all the programmes and projects despite the critical role it plays in shaping and impacting the current and future generations in the County.

The Committee therefore takes key notes on a number of concerns and makes the following recommendations: -

1. The current total budgetary allocation for the ministry is Kshs. **566,352,548** Which is a reduction from Kshs. **626,352,548**. In the previous financial year. The Committee therefore recommends reinstatement of the budgetary allocation to Kshs. 626,352,548. The Committee further

recommends an increment of the allocation in the coming ADPs so as to ensure that the service provision in this sector does not continue suffering due to underfunding.

2. Under **Training of ECDE Teachers and Instructors in the Vocational Training Centre's** for effective implementation of the Youth Vocational Centre's Curriculum as well as effective production of quality trainees the Committee recommends that the County Government recruits additional instructors and other personnel and equip them with relevant knowledge and skills that matches the current job market demand. There are many Centers that are being run by instructors with very basic grade test qualification which puts to question their capacity to impart relevant knowledge and skills to the concerned trainees. In this regard, the Committee proposes a budgetary allocation of 10 million shillings for in-service training to the instructors, development and implementation of a comprehensive scheme of service.
3. Further, the committee recommends additional allocation of 10 million shillings for training ECDE teachers on the new Curriculum. This is attributed to the fact that most ECDE teachers are not fully conversant with the new competency-based curriculum as they were trained only once after the curriculum was adopted. There should be also continuous in-service training to ECDE teachers as well as establishment of a comprehensive scheme of service.
4. On **Feeding Program**, the National Pre-Primary Education Policy Standards Guidelines (2018 pg. no.3) requires that pre-primary schools provide children with a mid-morning meal (snacks, enriched porridge or milk) during the 10.00 am break. Therefore, committee recommends additional allocation of Kshs. 20 million and the allocation be used to implement

feeding program in all the ECDE Centers in the County as this will aid in maintaining the retention level thus boosting the transition rate from pre-primary to grade one.

5. Under Establishment of a Policy on ECDE Administration and Management.

Administrative systems and procedures must be in place to ensure efficient management of the facility and its activities. The Committee recommends a budgetary allocation of Kshs. 5million for establishment and implementation of an Act and the relevant regulation on ECDE and Child Welfare in the county, documenting methodology on registration management, monitoring, evaluation, reporting channel and safety measures to safeguard pupil's welfare while in these learning institutions. Further, the established ACT and regulations should factor establishment of fully equipped ECDE resource centres with skilled manpower to aid in fast tracking and efficient implementation of the ECDE content which is harmony with competence-based curriculum.

6. The Committee recommends that the Ministry ceases from implementing projects at Sub-County Levels and instead focus on the implementation of the projects at Ward and Village Levels. This will promote and ensure equitable sharing of resources across the entire County as enshrined in Article 175 of the Kenyan Constitution. For example, the project titled **“purchase of fixed outdoor play equipment”** should be rolled out at ward level instead of the proposed sub county level.

7. The County Ministry for Basic Education must put special consideration for children's living with special needs to access quality education through integrated approach in all ECDE Centre's across the County.

8. The Committee also observes that capacity building programs have been improperly planned. There is need for the government to consider more sustainable inbuilt county training institutions. These institutions will train trainers, a move that will result in drastic reduction of budgetary allocation towards capacity building in subsequent financial years.
9. The Committee considers that the programme “**titled Construction of Child Care facilities**” to be shelved as it is not a priority at the moment and the proposed allocation of Kshs. 3 million be transferred to the Feeding Program which has been underfunded.
10. In order to enhance the performance and the teaching morale of the ECDE teachers and VTC’s instructors which will in turn see a positive return in service delivery, the Committee recommends that the County Government through the Ministry of Basic Education, Training and Skills Development to put the employees under permanent and pensionable term, establish a scheme of service and there after establish an exit scheme/plan for the staffs who have attained retirement age.

5.6 ENERGY, ENVIRONMENT, FORESTRY, NATURAL AND MINARAL RESOURCES.

Hon. Speaker,

The ministry has the following four (4) departments: -

- (a) Environment and Climate Change
- (b) Energy
- (c) Forestry
- (d) Mineral Resources

Mr. Speaker, the vision of this ministry is leading County in utilization of electricity, Renewable sources of energy and gainful utilization of minerals, in

a sustainably managed healthy environment and to achieve this the ministry has a mission of improving the livelihoods of Kitui people through sound environmental practices that provide for development, varied and reliable sources of affordable energy and increased levels of mineral investments in a sustainably managed environment.

Mr. Speaker, it is important to note that the Committee having gone through the projected projects and programmes for the financial year 2023/2024 makes the following observations and recommendations: -

1. That the project “**Support to Mutito and Mumoni Important Birds Areas (IBAs)**” be dropped in its entirety. The Committee recommends that the project be undertaken under office of the Deputy Governor where matters tourism is domiciled and the budgetary allocation of Kshs. 4 million be utilized as funding for repairs and maintenance of solar lights across the County.
2. That the project “**Installation of Solar Powered Water Pumps**” which has an allocation of 15 million shillings be dropped and the same be undertaken in the ministry of Water and Irrigation. The Committee recommends that the allocation be utilized as an additional funding for installation of Solar lights in the County.
3. That the allocation of 15 million shillings for **Establishment of woodlots** for fuel be used on electrification of institutions and households in partnership with Rural Electrification and Renewable Energy Corporation (REREC) and Kenya power. The Committee recommends that the establishment of woodlots to be undertaken together with the programme on tree growing and forest conservation.

4. That, the allocation of 10 million shillings meant for promotion of **modern Technology kiln and Briquetting Technology** be used for tree growing and forest conservation so as to increase forest cover and contribute towards climate change mitigation in the County.
5. That, the project “**Establishment of research centers within mining cottage industries e.g., small quarries, ballast, brick making, gemstones Tambling/beading**” be expunged from the Ministry’s priorities for the financial year 2023/2024. The proposed allocation of Kshs. 10 million to be utilized as additional funding towards installation of Solar security lights in the County.
6. That the project “**Rural electrification of institutions and households in partnership with REREC and Kenya Power**” which has an allocation of 20 million shillings be increased to 35 million shillings so as to increase the outreach in the distribution of electricity to more households and institutions.
7. That, the allocation for installation of Solar lights be increased by Kshs. 25 million from Kshs. 28 million to Kshs. 53 million. The amount to be equally distributed amongst the forty (40) wards; each benefiting with projects worth Kshs. 1.325 million.
8. That, a new programme be created under the Ministry **to repair and maintain solar lights across the County** at a cost of Kshs. 12 million. While the Committee appreciates the efforts of the Ministry to install additional Solar security lights, it is equally important to provide an allocation for repairs and maintenance of the existing solar lights to avoid wastage of public resources.
9. That ministry to provide an additional budgetary allocation of Kshs. 10 million shillings for **tree growing and forest conservation**. The total

allocation of Kshs. 30 million to be utilized to undertake both the tree growing and forest conservation and establishment of Woodlots for fuel. The two projects are interrelated and the said allocation should be utilized to actualize both the projects since they share the same scope of work.


10. The Committee recommends that the Ministry hastens to develop the requisite environmental policies and regulations like charcoal management policy, sustainable sand harvesting management policy and mineral management policy. This will support the Governor's manifesto and also create additional revenue streams to support the County Budget.

5.7 CULTURE, GENDER, YOUTH, I.C.T, SPORTS AND SOCIAL SERVICES.

Hon. Speaker,

The Ministry of Gender, Sports Youth, ICT Sports and Social Services comprises of two departments: namely Gender & Culture and Sports. Department of Gender and Culture is charged with the responsibility and mandate to advance gender development issues, promote women empowerment, support vulnerable young adults, and empower People with Disabilities (PWDs), do community capacity building and support to Community Children Charitable Institutions (CCCI).

Further to these activities, music and cultural infrastructure and creative arts in the county is part of the mandate. Sports department is tasked with Sports Infrastructure and Talent Development in Kitui County. This initiative is achieved through multiple sports discipline training, provision of sports equipment to deserving sports clubs, development of sports infrastructure



through construction of stadia and playgrounds, continuous organisation of sports competitions in partnership with federations and organisations.**3.2.9.1**

Mr. Speaker, the mission of this ministry is to develop and market sustainable sports and socio-cultural products through sound policy formulation and implementation to achieve socioeconomic empowerment.

Hon. Speaker,

It is important to note that this ministry is a new creation that was not there in the previous governments and as such the ministry has a total budgetary allocation of Kshs. **268,999,926.33**. The Committee finds this allocation on the lower side compared to the functions that the ministry is supposed to undertake.

Mr. Speaker, it is worth noting that the proposed budget allocation for the 2023/2024 ADP focuses only on Sports and doesn't take into consideration matters to do with Women, Youth, ICT, PWD, Culture/ Heritage and other Social Services as enshrined in their mandate.

Mr. Speaker, Cognizant of the above, the Committee makes the following adjustments in her recommendations: -

- i. Under project “**Support County League in football and Volleyball**” the Ministry plans to support County Leagues in football and volleyball with an allocation of **2 million shillings**. The committee observed that this allocation is little to support two leagues and recommends an **additional** allocation of **12 million shillings** to make a total allocation of **Kshs. 14M** which shall be used for identification of teams, organizing and supporting the leagues from the village to County level.

- ii. Under project “**Organizing Countywide scrabble competition**” the ministry intends to organise a scrabble competition with an allocation of **Kshs. 1.5M**. The Committee recommends removal of this project and utilize the amount allocated to support County League in football and volleyball.
- iii. Under project “**Support participation in KYISA games**” there is an allocation of **Kshs. 25, 500,000** for scouting of players from ward level, camping and actual participation. The Committee finds this allocation to be on the higher end and thus recommends reduction of the allocation to **Kshs. 15 million** and the reduced allocation of **Kshs. 10M** be utilized to support County League in football and volleyball.
- iv. Under the project “**Develop Kitui Stadium spectator terraces and Develop 10 ward play grounds**” the ministry has allocated **Kshs. 40,200,000** for the development of the Kitui Stadium and **Kshs. 88,909,964** for developing Ward playground respectively.
The Committee recommends that these two allocations be merged to have a total of **Kshs. 129,109,964** which the committee recommends that it be utilized for developing at least one playground in every ward with a dais, goal posts and a modern toilet at an estimated allocation of **Kshs. 3,227,749** per ward.
- v. Under the project “**Procurement of Sport Equipment**”, the ministry has proposed an allocation of 6 million shillings for procurement of Sports Equipment. The Committee recommends a reduction of this allocation to **Kshs. 1 million shillings** and the reduced **Kshs. 5M** be utilized to support County League in football and volleyball.

5.8 OFFICE OF THE GOVERNOR.

Hon. Speaker,

The office of the governor is committed to providing effective leadership, strategic vision and direction and to ensure efficient and prudent management of resources, inclusive service delivery, equitable development and investment attraction for improved livelihoods and a high quality of life for all the people of Kitui County.

Her mission is to provide effective County services and an enabling environment for inclusive and sustainable socio-economic development and improved livelihoods for all.

In order to achieve this mandate, the office of the governor has proposed a number of projects and programmes to be carried out in the financial year 2023/2024. Thus, the committee makes the following observations and recommendations: -

1. Under the project **“Pro-poor support programme”** aimed at increasing the rate of access, transition and retention of learners from financially disadvantaged backgrounds through school fees bursary support. The Committee finds this as noble programme and recommends inclusion of the number of learners to benefit per ward as this will ensure that there is equitable share and benefits of the programme to all deserving learners in each of the 40 wards. Further, the Committee recommends sensitization of the public on this programme so as to increase awareness among the public, this will ensure that children from disadvantaged family background shall increase and the level of transition to other levels of education shall increase.

2. On “**Community Level Infrastructure Development Programme (CLIDP),**” the Committee appreciates the program because since inception of devolution, the program has recorded remarkable success and has delivered meaningful projects directly to the needy communities.

Mr. Speaker, the program has transformed people’s lives and increased income opportunities for women, youth and the poor in the society.


Mr. Speaker, despite this success, the County Government has not grown budgetary allocation for this noble program substantially or commensurate with its community benefits and public demand.

It is on this basis that the Committee recommends the following: -

- i. That, the proposed allocation of **Kshs. 411,245,000** be increased to **1 billion shillings** such that each of the 40 wards benefits with an allocation of **Kshs. 25,000,000**.
- ii. That, the average annual allocation for CLIDP regulations to include a requirement for minimum annual increment for the budget allocation.
- iii. That, the CLIDP Management Committee carries out a CLIDP program impact assessment in order to assess its contribution to the overall development and community empowerment goals of the County government and document its real impact on the lives of the people of Kitui County.

3. Medium term plan for construction of ward offices for MCAs.

Mr. Speaker, Members of County assembly discharge increasingly heavy and onerous public duties at the community level, some of which require long meetings at very odd hours. The nature of this work requires secure and comfortable working space for both the M.C.A and



the staff who attend to citizens in the absence of the M.C.A. although a remarkable effort has been made to rent offices for MCAs at the ward headquarters since 2014, some of these offices are located in environments that do not dignify our clients and our work either.

Mr. Speaker, the County Assembly spends on average 2.5 million shillings towards rent and utilities for these ward offices.

it is on this basis therefore that the Committee recommends that the County government through the Office of the Governor to **provide:** -

- i. One acre of land for construction of ward office in each of the 40 wards.
 - ii. One acre of land for construction of the Speakers residence within Kitui Municipality.
 - iii. Three acres of land for construction of Assembly office block within Kitui Municipality.
4. That, while noting the importance of constructing village Administrators' offices, the Committee finds this not a priority at the moment and thus recommends that the ministry should focus on completion the already incomplete sub-county and ward office blocks as these will still host the nearby village administrator across all the forty wards.
5. On construction of County Headquarters with a budgetary allocation of 60 million shillings, the Committee finds this not a priority at the moment and recommends this allocation to be moved to the CLIDIP project because this project addresses the real needs of the common mwananchi.
6. That, it is important to note that the office of the governor, in ensuring that improved livelihood and quality life for all people of Kitui County

is realized, it is committed to provide leadership, strategic vision and direction so as to ensure efficient and prudent management of resources, inclusive service delivery, equitable development and investment attraction are realized.

7. Further, the Committee advises that in order for this office to deliver on her manifesto, it should fast track relevant policies and legislations so as to ensure that whatever decisions are arrived at are within the tenets of the law.

5.9 OFFICE OF THE DEPUTY GOVERNOR.

Mr. Speaker, it is important to note that the sector was created to provide the office of the Deputy governor with a budget so as to enable the office deliver on the mandate.

The office of the deputy governor is in charge of: -

- a) Tourism promotion and marketing, continuous identification and development of other tourism products, development of tourism infrastructure, establishment of wildlife conservancy, development of tourist attraction sites, operationalization of Mwingi national reserve and establishment of a reptile park and botanical attraction site.
- b) Upgrading of access roads to different tourist attraction sites.
- c) Performance contracting.

Mr. Speaker, the Committee interrogated the projects priorities in the office of the deputy governor and came up with the following recommendations: -

1. That the ministry should at all times be able to defend her budget against proposed reductions in subsequent supplementary budgets.



2. That there should be a reduction in budgetary allocation to fund new programs as proposed by the Committee: -
 - a. Tourism Promotion and Marketing (County wide) - Kshs 14,900,096 be reduced by Kshs. 3M,
 - b. Establish a reptile park and botanical gardens at Mutomo Hill Plant Sanctuary -Kshs. 12M be reduced by Kshs. 3M,
 - c. Continuous identification and development of other tourism products (fencing of two acres plot at Nzambani rock, development of Yanzuu retreat centre) -at Kshs. 13M be reduced by Kshs. 3M, and
 - d. Development of tourism Infrastructure at Kalundu Dam Eco-Park at Kshs. 15M be reduced by 5M.
3. That the amount reduced from the above four items be utilized as follows: -
 - a. Prefeasibility, feasibility and Appraisal studies (Tourism resource mapping across the County- Kshs. 3M,
 - b. Re-establishment of County National Reserve boundaries (South Kitui and Mwingi North) and protection of the game reserves from ongoing human activities – Kshs 5M, and
 - c. Promote bird watching expeditions in Mumoni and Mutitu hills IBA centres (Road infrastructure in both hills) – Kshs 6M.
4. That the activity (Operationalization of Mwingi National Reserve - Kshs 11,889,984) to also include recruitment, training and equipping of game rangers and renovation of ranger houses in the County game reserves.
5. That the Ministerial development budget be increased to at least Kshs. 200M in the forthcoming County Fiscal Strategy Paper and the budget estimates.

6. That the allocation of **30 million shillings** for emergency fund dropped from the County Treasury be included in in the budget proposals of the Office of the Deputy Governor.

5.10 FINANCE, ECONOMIC PLANNING AND BUDGETING.

Hon. Speaker,


The County Treasury is ministry that is responsible for prudent financial management and sound economic planning for the County. The ministry is pivotal for coordination of development planning, mobilization of public resources and ensuring effective accountability for use of the resources for the benefit of Kitui County residents.

The County Treasury has six departments namely: Economic Planning, Administration, Finance and Accounting Services, Revenue, Internal audit and Procurement.

The ministry mission is to promote and institutionalize a culture of sound economic planning and prudent financial management through planning, resource mobilization and control measures to achieve effective and efficient resource utilization.

Mr. Speaker,

1. This being the heartbeat of the County in terms of resource mobilization, planning and supervising the implementation of the County planned programs and projects, it has proposed a target for own source revenue at Kshs. 450,000,000 which id a decrease from the previous financial year 2022/2023 of Kshs. 600,000,000. The Committee finds this an honest move since the previous targets have



never been achieved; an act that has created a debt burden to the County. Therefore, the Committee recommends that, in order for the ministry to realize this target it should:

- i. Ensure that all revenue streams in the County are connected to the electronic revenue management System. Full automation of all revenue streams will ensure stability in revenue collection since the system is non- volatile to external factors unlike the semi automation being used at the moment.
 - ii. Fast track the development and approval of a county revenue administration bill as soon as practically possible. This shall provide a revenue collection framework which shall ensure that there is effectiveness, efficiency and transparency in revenue administration as well as collection.
2. The Committee observed that the project “**Emergency Fund**” with a proposed budget allocation of Kshs. 30,000,000 was misplaced and therefore recommends that the allocation be moved to the to the office of the deputy governor where this function is executed from.
 3. That, to realize full implementation of the Finance Bill the committee recommends that the Directorate of enforcement that is domiciled in the Office of the Governor be fully equipped so as to provide the necessary support to the Revenue reforms process in realizing the enhancement plan.
 4. That the proposed budget allocation for the County Treasury of Kshs. **731,074, 188.03** be reduced by Kshs. **30,000,000** which has been moved to the Office of the Deputy Governor to bring it to **Kshs.701,074,188.03.**

5.11 THE KITUI COUNTY PUBLIC SERVICES BOARD

Mr. Speaker,

The County Public Service Board is established under Section 57 of County Governments Act 2012 and it is charged with a sole responsibility of managing human resource in the County.

The Board is a body corporate with perpetual succession and a seal capable of suing and being sued in its corporate name. It is composed of a Chairperson, Five Board Members and Board Secretary competitively appointed by the Governor with approval of the County Assembly. The second Kitui County Public Service Board was sworn in on 30th April 2021.

The Board's mission is to appoint qualified and competent County human resource, and promote high standards of professional ethics and accountability for excellent public service delivery.

Mr. Speaker, the board has proposed plans that are geared towards enhancing provision of services to the citizens of Kitui and in such, the Committee went through the proposals and makes the following recommendations: -

1. That since the CPSB is now operational and has to provide quality services, the proposed budgetary allocation should be increased to 120 million shillings. This will ensure that the Board is able to comfortably undertake its activities leading to strengthening of the HR function in Kitui for improved service delivery.
2. That, activities such as review of job descriptions and preparation of strategic plan require engagement of consultants which is expensive and as such, more funds should be allocated to these plans and activities.



3. That a budgetary allocation should be planned for payment of a retainer to student interns once a suitable internship policy is developed and approved by the County Assembly.

5.12 THE KITUI COUNTY ASSEMBLY SERVICES BOARD.

Hon. Speaker,

The County Assembly Services Board (CASB) exists to facilitate the Assembly to enhance oversight, representation and legislation as envisioned in Article 185 of the constitution.

Mr. Speaker, the Assembly makes laws that are necessary for effective performance of the functions and exercise bestowed upon it. To realize this there is need to provide a conducive environment for the members and staff of Assembly and continuously ensure capacity building so as to enhance service delivery.

Mr. Speaker, The Committee went through the proposals for the County Assembly and adopted the proposals as submitted so as to ensure effective service delivery to the citizens of Kitui.

Though, the Committee established that there was no budgetary allocation for the Construction of Modern Ward Offices for MCAs and therefore recommends that the ADP includes an allocation of **400 million shillings** such that each ward shall benefit with **10 million shillings** for construction of ward offices. Each ward office shall entail the following aspects: -

1. A complete office block with: -
 - i. MCA's main office. (With wardrobe and a washroom)
 - ii. A boardroom.

- iii. MCA's Secretary office.
 - iv. Ward assistant office.
 - v. MCA's Personal assistant office.
 - vi. MCA's Messenger room.
 - vii. Store and kitchenette.
2. Waiting lobby(gazebo)
 3. Outside washrooms.
 4. Cabro compound of 100 by 100 feet for parking.
 5. Chain-link perimeter fence
 6. A gate and a signboard.

5.13 KITUI MUNICIPALITY.

Urbanization is an overpowering phenomenon with the world's population projected to be 60% urban by the year 2030. The high correlation between urbanization and economic growth is of critical interest to decision makers, especially aiming at harnessing the opportunities urbanization presents. Hence, SDG number 11 *"to make cities and human settlements safe, inclusive, resilient and sustainable"* is anchored on the need to optimize the opportunities in the urban areas for the benefit of the people. Kenya's vision 2030 is a development blue-print aimed at actualizing among other things the economic transformation potential sustainable urbanization nudges.

The Urban Areas and Cities Act (UACA) 2011 is the legal anchorage for the creation of well planned, vibrant and efficient urban areas in Kenya. The Act in operationalizing the Constitution of Kenya 2010 and the County Governments Act 2012, provides that urban areas are of critical importance to the County Governments and as such should be managed in an efficient and effective manner with their own semi-autonomous management structure

(towns and municipalities) to ensure quality service delivery. Hence, Kitui Municipality which is the Kitui County headquarters has its own administrative structure as required by law. The County Headquarters covers 587 Square Kilometers (former Kitui Municipality), with the core town covering 195 Square Kilometers. The core town population was 130,772 (The Kenya Bureau of Statistics (KBS) census of 2019), and hence is estimated at above 134,302 with an average growth rate of 2.7% and especially because of the effect of devolution around the county headquarters.

Mr. Speaker, the mission of the municipality is to facilitate safe, resilient, inclusive and sustainable urbanization through good governance, quality services delivery, and effective infrastructure. In the effort to do so the sector proposes the following broad strategic priorities for the financial year 2023/2024.

S/No.	Department/Sector	Broad Strategic Priorities and Policy Goals 2023/24	Proposed Budget Allocation (Kshs)
1	General administration and support services	Personnel Emolument (PE) & Operation and Maintenance (OM)	123,349,019
2	Physical planning, infrastructure, transport and development control.	Other infrastructure, civil works and construction	95,000,000
		Policy formulation	3,500,000

S/No.	Department/Sector	Broad Strategic Priorities and Policy Goals 2023/24	Proposed Budget Allocation (Kshs)
3	Trade, Commerce and Industrialization.	infrastructure and civil works and construction	53,000,000
4	Finance and Revenue Assurance	Construction/ Refurbishment of Non-Residential Buildings	8,000,000
		Business mapping within the municipality	1,000,000
5	Environment, culture, recreation and community development.	Municipal solid waste management	22,142,024
		Purchase of Specialized Plant, Equipment and Machinery	18,000,000
		Other Infrastructure and Civil Works	5,000,000
			328,991,043

Mr. Speaker, the committee made the following recommendation on Kitui: -

1. Under the “**Market rehabilitation and development programme**” where the Kitui Municipality is targeting Kiembeni Market and other Markets within the Municipality, the Committee recommends that the total amount of Kshs 6,000,000 be shared equitably among; Township, Nzambani, Chuluni, kyangwithya West, Kyangwithya East and Matinyani Wards. Under the program “**Rebranding/ Facelifting**” of all
2. buildings in Kitui town with an allocation of Kshs. 8,000,000. The Committee recommends that the Municipality comes up with a clear guideline on how to implement the program to ensure the building

owners and their tenants are involved and consulted in the whole process which will ensure that there is general acceptance by members of the public and the building owners.

3. That the rest of the programs be adopted as submitted to the County Assembly.

5.14 MWINGI TOWN ADMINISTRATION.

Hon. Speaker,

Mwingi is a Town in Kitui County of Kenya. The Local Government Act Cap 265 of the Laws of Kenya gave the Minister jurisdiction over the area within 16 km radius. The core town population was 22829 (The Kenya Bureau of Statistics (KBS) census of 2019), and hence is estimated at above 23445 with an average growth rate of 2.7% and especially because of the effect of devolution around the county headquarters. The importance of Mwingi Town derives from its significance as a revenue base and being one of the six Economic Zones in Kitui County. The justification for this is that: Mwingi town is [a] trade and commercial hub area of the County, given its location on the Nairobi – Garissa highway, proximity to Mui basin and the proposed LAPSET transport corridor, The County Government will improve the social amenities and infrastructure of the town.

The mission of Mwingi town administration is to sustainably develop and manage Mwingi Town through ensuring stakeholder engagement, controlled land development, and delivering quality socioeconomic, infrastructural and environmental services to the traders in, residents of, and travelers through, the town.

Mr. Speaker, Mwingi Town Administration comprises the following 5 Sections;

- i. Finance and Revenue Assurance;
- ii. Trade, Commerce and Industrialization;
- iii. Planning, Development Control,
- iv. Transport & Infrastructure; Administration and Corporate Services;
- v. Environment, Culture, Recreation, and Community Development.

Mr. Speaker, the Committee appreciates the key priorities, that the Mwingi Town Administration has proposed in the 2023/2024 ADP and adopts them without any amendments.

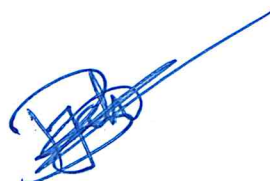
Mr. Speaker, of importance to note is that the Committee strongly recommends that the Mwingi municipality charter should be fast tracked so as to enable Mwingi to benefit with the municipality allocations.

6.0 CONCLUSION

Hon. Speaker,

In conclusion the Committee appreciates that the County government is doing through various County sectors to improve on service delivery and ensuring that there is equity on how the resources are shared so that the impact of devolution is felt at the grassroots. The Committee is in support of the County government by providing the necessary advice and guidance through the recommendations made in various ministries.

Mr. Speaker, in addition, the Committee recommends that the County Treasury should move with speed and submit the third generation of the Kitui County Integrated Development Plan (CIDP) 2023/2024 so as to enable the County assembly align the ADP with the CIDP during consideration of the County Fiscal Strategy Paper CFSP 2023/2024 FY.



Annex I

ADOPTION OF THE REPORT

We the members of the Committee on Finance and Economic Planning do hereby affix our signatures in this report to ascertain its authenticity and accuracy.

<u>NAME</u>	<u>DESIGNATION</u>	<u>SIGNATURE</u>
1. Hon. Munyoki Mwinzi	- Chairperson	
2. Hon. Waziri Bakari	- V/chairperson	
3. Hon. Muthengi Ndagara	- Member
4. Hon. Mary P. Ndumbu	- Member	
5. Hon. Sammy Muniyithya	- Member	
6. Hon. Paul Maluki	- Member	
7. Hon. David Masaku Munyau	- Member	
8. Hon. Mary Mbithe	- Member
9. Hon. Peter Kitonyo Mwanza	- Member	
10. Hon. Munira Mohamed	- Member
11. Hon. Grace Syoindo Mulandi	- Member



OFFICE OF THE CONTROLLER OF BUDGET



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Nairobi Kenya

REF: OCOB/DBI/KTU/202223(04)

9th November, 2022

The County Executive Committee Member
Finance and Economic Planning
County Government of Kitui
KITUI

Dear Sir,

**RE: REVIEW OF KITUI COUNTY ANNUAL DEVELOPMENT PLAN FY
2023/2024**

The Office of the Controller of Budget (OCOB) is established under Article 228 of the Constitution of Kenya, 2010, to oversee implementation of budgets of both the National and County Governments.

Pursuant to this mandate, we have received and reviewed the Kitui County Annual Development Plan 2023/2024. The review report is herewith attached for your consideration.

Yours,

.....
CPA Mwongo George Kirimi
County Budget Coordinator
KITUI COUNTY

Encl.

Copy to: The Clerk
County Assembly of Kitui
KITUI

Controller of Budget
Office of the Controller of Budget
NAIROBI

Analysis of Kitui County Annual Development Plan FY 2023/2024

The Annual Development Plan (ADP) is a key document that comprises a one-year extract of the five-year County Integrated Development Plan (CIDP). The ADP serves as a basis for the development of the County annual budget and guides the budget-making process for the next financial year. The ADP is actually a mini-budget that is produced earlier in the budget-making cycle hence it informs the County executive's decision to come up with budget estimates in line with Article 220 (2) of the Constitution and Section 126 of Public Finance Management Act (PFMA), 2012.

SN	Theme	Good practice/ Legal requirement	Expectations and Findings
<i>1</i>	<i>Strategic priorities</i>	According to section 126 (1) (a) of PFMA, 2012, ADP should include strategic priorities for the medium term that reflect the County government's priorities and plans.	<p>Strategic priorities are given in Paragraph 1.5 (page 5) of the ADP 2023/2024. They are:</p> <ul style="list-style-type: none"> a. Food & Water, b. Health care c. Education & Youth Development d. Women Empowerment and e. Wealth Creation <p>They are to be achieved through fifteen sector priorities.</p> <p>i. Chapter Three (page 53 to 162) elaborates County Strategic Priorities per County departments. Paragraph 1.2 (page 1), Paragraph 1.4 (page 4) and paragraph 1.5 (page 5), indicates that the ADP is based to among things CIDP 2018-2022, while Paragraph 3.1 (page 53) indicates that the projects are based on among others, CIDP 2023-2027. However, the CIDP 2023-2027 is yet to be approved.</p> <p style="text-align: center;"><i>We recommend that the County Treasury ensure the ADP 2023/24 is based the CIDP 2023-2027.</i></p> <p>ii. In page 70 the ADP proposes creation of a fund to assist boda boda operators access loan facilities to help them acquire motor bikes on manageable repayment terms. The same department has another similar fund called empowerment fund.</p>



			<p><i>We recommend that the county evaluates the existing fund before embarking on similar one. This will avoid mismanagement of the two facilities and duplication of efforts.</i></p>
2	<p><i>Approaches of coping with changing economic and financial environments</i></p>	<p>The ADP should have a description of how the County government is responding to changes in the financial and economic environment, in line with Section 126 (1)(b) of the PFM Act 2012</p>	<p>Paragraph 2.3 and 2.4 (page 50 to 53) gives challenges faced during implementation of previous ADP as well as lessons learnt and recommendations.</p> <p>iii. Paragraph 2.3 (h) indicates that the county is faced with a backlog of pending bills. Further not all CLIDP projects were awarded during the FY 2020/21 and to date a number of projects remain uncompleted or un-commenced. In paragraph 2.4 (f), county departments are required to ensure procurement of programmes for FY 2023/24 begins in the first quarter. This is meant to reduce accumulation of pending bills. However, no measures are proposed to settle the outstanding pending bills.</p> <p><i>We recommend that the ADP includes measures to settle outstanding bills in line with Regulation 41 (2) PFM(CG) Regulations, 2015</i></p> <p>iv. Paragraph 4.2 (page 171 to 173) provides County’s Financial and Economic Environment. Approaches given on coping with challenges is that the County has automated much of revenue collection and developed policies to streamline revenue collection.</p> <p><i>We recommend that the County includes what its target (percentage or performance) improvement in revenue due to automation and streamlining revenue collections.</i></p> <p>v. The County Treasury (page 172) further says it will take a comprehensive assessment of grants to analyse how best to tap into the opportunities. This</p>

			<p>assessment of grants was also proposed in the ADP 2020/21, ADP 2021/22, and ADP 2022/23.</p> <p><i>We recommend that the ADP 2023/2024 give the outcome of the previous assessment as it embarks on a similar mission.</i></p> <p>Paragraph 4.3 (page 193 and 194) gives anticipated risks, assumptions and mitigation measures in the ADP 2023/24 implementation period.</p>
3.	Programmes to be delivered	<p>Section 126(1)(c) of the PFM Act, 2012, requires ADP to have well detailed programmes describing :</p> <p>i) strategic priorities to which the programme will contribute;</p> <p>ii) the service and goods to be provided;</p> <p>iii) measurable indicators of performance where feasible; and</p> <p>iv) budget allocated to the programmes</p>	<p>Chapter three (page 53 – 162) provides county strategic priorities, programs and projects.</p> <p>vi. The department of Education, Training and Skills Development (page 61) has not provided budgetary allocation for strategic priorities under its Youth Empowerment and Development. Similarly, no budget allocation (page 62) is provided for Information and Communications Technology.</p> <p><i>We recommend that the ADP includes budget allocation to proposed projects in line with Section 126(1)(c) of the PFM Act, 2012.</i></p> <p>vii. The Office of the Governor (page 101) plans to construct 247 village administrator offices. However, there is no budget allocation to the project.</p> <p><i>We recommend that the ADP includes budget allocation to proposed projects in line with Section 126(1)(c) of the PFM Act, 2012.</i></p> <p>viii. The department of Education, Training and Skill Development (page 109) plans to convert all ECDE teachers to permanent and pensionable terms. However, there is no budget allocation to the program.</p> <p><i>We recommend that the ADP includes budget allocation to proposed program in line with Section 126(1)(c) of the PFM Act, 2012.</i></p>

			<p>ix. The department of Trade, Industry, MSMEs, Innovation and Cooperatives (page 132), plans for operationalization and marketing of county’s six economic and investment zones. No budget is allocated to this program.</p> <p><i>We recommend that the ADP includes budget allocation to proposed program in line with Section 126(1)(c) of the PFM Act, 2012.</i></p> <p>x. The department of the County Public Service Board (page 144) has planned for: Provision of efficient ICT services, Enhance capacity building, and, Efficient procurement and management of HR services but not budget allocation.</p> <p><i>We recommend that the ADP includes budget allocation to proposed program in line with Section 126(1)(c) of the PFM Act, 2012.</i></p> <p>xi. The County Assembly (page 147) plans for construction of Ward offices parking with no budgetary allocation.</p> <p><i>We recommend that the ADP includes budget allocation to proposed projects in line with Section 126(1)(c) of the PFM Act, 2012.</i></p> <p>xii. The department of Lands and Physical Planning (page 161) plans for refurbishment and Maintenance of residential houses 30 No. across the county. However, no budgetary allocation has been provided for this program.</p> <p><i>We recommend that the ADP 2023/2024 includes budget allocation to proposed projects in line with Section 126(1)(c) of the PFM Act, 2012.</i></p>
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4	Payment to be done on behalf	Include payments to be made on behalf of the County government, including details of any grants, benefits and subsidies that are to be paid. This is in line with Sec 126(1)(d) of PFM Act 2012	xiii. The ADP 2022-2023 give details of grants, benefits and subsidies that are to be received by the county. However, it does not include those to be paid on behalf of the County government such as leasing of medical equipment. <i>We recommend the ADP comply with Sec 126(1)(d) of PFM Act 2012</i>
5	Significant Capital Developments	The ADP to include a description of significant capital developments as per Sec 126 (1)(e) of PFM Act 2012	The ADP 2023/2024 has given description of significant capital developments in Chapter three under list of ‘Capital and Non-capital projects’ table that runs from Page 98 to page 162.
6	Description of Proposals with Respect to coming up with Development Projects	In line with section 126(1)(f) of PFM Act 2012, ADP should provide and include a detailed description of proposals with respect to the development of physical, intellectual, human & other resources of the County, including measurable indicators where those are feasible.	In paragraph 3.3 page 98 to page 162 the ADP 2023/2024 presents in a tabular manner list of capital and non-capital project with project name, project site, target, description of the activities, cost estimates, implementation time frame, performance indicators and key outcomes.
7	Summary budget	The Public Finance Management Act requires the ADPs to have a summary budget for the whole County, with rough allocations (projected costs) for each programme based on their priorities in accordance to section 126(1)(g) of PFMA,2012.	In chapter four under paragraph 4.2 , table 4 (page 164) the County has provided a summary budget by spending entity. On the other hand, Table 5 (page 168 to 169) gives revenue projections. Both presents a balanced budget (Revenues and Expenditure) of Kshs.12.39 billion.



8	Other matters	In line with Sec 126(1) (h) of PFM Act 2012, the ADP is to include such other matters as may be required by the Constitution or PFM Act 2012	xiv. The ADP 2022/2023 in page 177 includes invitation to public participation on development of the document. <i>We recommend that the County Treasury includes a report on ADP 2023/24 public participation.</i>												
9	Timelines	Section 126(3) of PFMA, 2012 requires the County Executive Committee member responsible for planning shall, not later than the 1st September in each year, submit the development plan to the County assembly for its approval, and send a copy to the Commission on Revenue Allocation and the National Treasury.	The ADP 2022/2023 was presented to the County Assembly on 1 st September, 2022, within the set timelines.												
10	National Government Functions	Article 186 of the CoK 2010 gives respective functions and powers of national and county government. Article 187 is on transfer of functions and powers between levels of government. While Article 189 is about cooperation between national and county government.	xv. The ADP 2023/2024 Under capital and non-capital projects has allocated funds to perform some National government functions as shown below. <table border="1" data-bbox="820 1429 1474 1686"> <thead> <tr> <th>Department</th> <th>ADP page No.</th> <th>Project</th> <th>Budget (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Office of the Governor</td> <td>99</td> <td>Construction of 3 Police Posts</td> <td>50 million</td> </tr> <tr> <td>Health and Sanitation</td> <td>123</td> <td>Completion of construction of 7 classrooms and ablution block at Mwingi MTC</td> <td>5 million</td> </tr> </tbody> </table> <i>We recommend that in line with Article 189 of the Constitution of Kenya 2010 the county to ensure there exist an agreement with national government.</i>	Department	ADP page No.	Project	Budget (Kshs)	Office of the Governor	99	Construction of 3 Police Posts	50 million	Health and Sanitation	123	Completion of construction of 7 classrooms and ablution block at Mwingi MTC	5 million
Department	ADP page No.	Project	Budget (Kshs)												
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