

**COUNTY ASSEMBLY OF KITUI**  
**THIRD ASSEMBLY- (SECOND SESSION)**

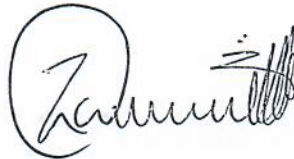
**PAPER LAID**

*(Chairperson, Committee on Budget and Appropriations)*

**Mr. Speaker Sir,**

**THAT**, pursuant to the provisions of section 135 of the Public Finance Management Act, 2012 as read together with Standing Order No. 214, I beg to lay the following paper on the Table of the County Assembly today, Monday 24<sup>th</sup> April, 2023.

**The Report by the Committee on Budget and Appropriations on Consideration of the Kitui County Supplementary Budget II for the Financial Year 2022/2023.**



**(Hon. Zacchaeus Syengo-M.C.A.)**

**Date:** 24/04/2023

Done

Approved:



24/04/2023

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# COUNTY ASSEMBLY OF KITUI

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## OFFICE OF THE CLERK

### INTERNAL MEMO

TO: THE CLERK OF ASSEMBLY  
THRO: PRINCIPAL CLERK ASSISTANT *Forwarded  
Dema 24/04/2023*  
FROM: CLERK ASSISTANT (Serving the Committee on Budget and Appropriations)  
REF: CAK/5/1/VOL.XXXIV (9)  
DATE: 23<sup>rd</sup> April, 2023

**SUBJECT: THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II FOR THE FINANCIAL YEAR, 2022/2023.**

The above subject matter refers;

The County Budget and Appropriations Committee considered both the County Assembly and the Executive budgets and has made several recommendations in the report attached which affects most of the County Executive Ministries. The recommendations aimed at: -

- i. Defraying the negative IFMIS balances occasioned by proposals to move bigger amounts than the available IFMIS balances as at 12<sup>th</sup> April, 2023.
- ii. Reallocating funds from areas the Committee deemed not a priority at the moment to the most deserving areas.

However, there were no changes to the submitted County Assembly Budget.

*Approved  
You may approve  
for signing.  
24/04/2023*

*Done  
Approved.  
24/04/2023*

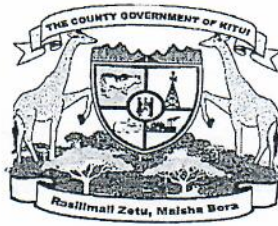
Forwarded herewith, please find the County Budget and Appropriations Committee report on consideration of the Kitui County Supplementary Budget II for the Financial Year, 2022/2023.

The report is as adopted by the Committee during a sitting held on 23<sup>rd</sup> April, 2023 pursuant to the provisions of Standing Order, 179 (4).

Kindly facilitate its approval for tabling.



Chris Mwangangi  
**Clerk Assistant II.**



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

COMMITTEE ON BUDGET AND APPROPRIATIONS

REPORT ON

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

CLERK OF ASSEMBLY CHAMBERS  
P. O BOX 694 - 90200  
KITUI

APRIL, 2023

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## ABBREVIATIONS

|        |  |
|--------|--|
| ASDP   | Agriculture Sector Development Programme           |
| CARA   | County Allocation of Revenue Act                   |
| CASB   | County Assembly Service Board                      |
| CECM   | County Executive Committee Member                  |
| CGA    | County Government Act                              |
| CHVs   | Community Health Volunteers                        |
| CIDP   | County Integrated Development Plan                 |
| CPBRC  | County Pending Bills Review Committee              |
| DANIDA | Danish International Development Agency            |
| ECDE   | Early Child Hood Development                       |
| ELRP   | Emergency Locust Response Project                  |
| FIF    | Facility Improvement Fund                          |
| FLLoCA | Finance Locally - Led Climate Action Program       |
| FY     | Financial year                                     |
| ICT    | Information and Communications Technology          |
| IDA    | International Development Association              |
| IFMIS  | Integrated Financial Management Information System |
| IT     | Information Technology                             |
| KDSP   | Kenya Devolution Support Programme                 |
| KSHS   | Kenya Shillings                                    |
| KUSP   | Kenya Urban Support Program                        |
| MSMEs  | Micro, Small and Medium Enterprises                |

|        |   |
|--------|---|
| NAVCDP | National Agricultural Value Chain Development Project |
| OSR    | Own Source Revenue                                    |
| PFM    | Public Finance Management                             |
| PLWDs  | People Living with Disabilities                       |
| SO     | Standing Orders                                       |
| VTCs   | Vocational Training Centres                           |



## ANNEXURES

- I. The Signed Committee Members List (**annex I**)
- II. Memorandum on the Submitted Supplementary Budget (**annex II**)
- III. List of budget lines with insufficient funds in IFMIS balances (**annex III**)
- IV. Summary of verified Ministerial Pending Bills (**annex IV**)
- V. List of Stalled ECDE Classrooms (**annex V**)
- VI. Schedule with recommended allocation reinstatement to cater for negative IFMIS balances (**annex VI**)
- VII. Recommended expenditure by programme (**annex VII**)
- VIII. The Committee minutes adopting the report (**annex VIII**)

## LIST OF TABLES

- I. **Table 1:** The overall Ministerial allocation changes by supplementary II, 2022/2023
- II. **Table 2:** Revised County grants

## 1.0 PREFACE

**Mr. Speaker,**

On behalf of the Members of the Committee on Budget and Appropriations and pursuant to the provisions of Standing Order 179 (6), I hereby beseech to present to this Honourable House, the Committee's Report on consideration of the Kitui County Supplementary Budget II, for the Financial Year (FY) 2022/2023.

The County Supplementary Budget II, for the FY 2022/2023 comes barely two months to the end of the FY as the Government is working round the clock to meet the deadline for submission of the County Budget for the next FY, 2023/2024 i.e., April 30th, 2023.

Honourable members, this is a report regarding public budgeting and shall be dealt within the provisions of Chapter twelve of the Constitution that broadly guides on public finances and other pieces of legislations but not limited to: -

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

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

**Mr. Speaker,**

Section 135 of the PFM Act, 2012 envisages a situation where a supplementary

budget may be necessary;

- i. when a County Government spends money that has not been appropriated to replenish budget line items whose allocations under the County Appropriation Act are depleted,
- ii. or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act,
- iii. or any other situation that may be allowed by the law.

During an expenditure period, there are unavoidable factors that may vary cost of procurement of goods and services and new happenings not factored in the County Appropriations Act that may require funding. In addition, instances may as well occur that puts constraints to disallow expenditure of funds that are already accommodated in the Appropriations Act and such funds ought to be utilized elsewhere before the end of a financial year.

**Mr. Speaker,**

Form the forgoing, the County Executive budget as submitted was majorly necessitated by the following pertinent issues: -

- i. To adjust downwards the County grants from Kshs. 467,033,700 in the approved supplementary estimates I, to Kshs. 374,080,509 owing to revision of grants by the National Assembly in the County Governments Additional Allocation (No. 2) Act, 2022,
- ii. To provide for additional funds to defray the negative balances in the Integrated Financial Management Information System IFMIS,
- iii. To realign allocations made for pending bills with the list verified by the County Pending Bills Review Committee,
- iv. To revise upwards, the Own Source Revenue (OSR) by Kshs. 20M,

- v. To reallocate funds probably not expendable during the current financial year to budget items with depleted allocations that require additional funding, and
- vi. To make provisions for emerging budget needs.

**Mr. Speaker,**

The Submitted supplementary budget II maintained the County Assembly budget for the FY 2022/23 at Kshs. 1,529,877,619 which comprised of the following;

- i. Kshs. 935,099,066 recurrent expenditures
- ii. Kshs. 229,058,553 for development
- iii. Kshs. 233,000,000 for car loans and mortgage, and
- iv. Kshs. 132,720,000 for members car reimbursement

The realignments proposed were accommodated within the above budget as approved in the County supplementary budget I, 2022/2023.

**Mr. Speaker,**

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

The Committee in this report therefore will be seeking to address the issues articulated above while respecting the principle of prudence in public finances

as envisaged in Article 201 of the Constitution of Kenya, 2010, the fiscal responsibility principles and the financial objectives as provided in Section 107 of the PFM Act, 2012.

**Mr. Speaker,**

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

- 1) *“A County government may spend money that has not been appropriated if the amount appropriated for any purpose under the County Appropriation Act is insufficient or need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the County government Emergency Fund”.*
- 2) *“A County government shall submit a supplementary budget in support of additional expenditures for authority for spending under subsection (1)”*

**Mr. Speaker,**

The County Executive and the County Assembly in compliance with the above provisions and in adherence to the procedures as provided under S.O. 214 (Procedures on Supplementary Estimates), submitted their Supplementary Budget Estimates II, for this FY 2022/2023. The estimates were laid on the table of the Assembly on Wednesday 12<sup>th</sup> April, 2023 (afternoon sitting) and subsequently committed to the County Budget and Appropriations Committee for consideration and recommendations pursuant to S.O. 186.

## 2.0 COMPOSITION AND MANDATE OF THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE

### 2.1 Composition of The Committee

Mr. Speaker,

The County Budget and Appropriations Committee is established pursuant to the provisions of Standing Orders 186. It was constituted upon inauguration of the Third Assembly after the August, 2022 General Elections.

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

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

### 2.2 Committee Mandate

Mr. Speaker,

S.O. 186(3) establishes the County Committee on Budget and Appropriations with Specific mandates as to inter alia to;

- i. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget.*

- ii. *Discuss and review the estimates and make recommendations to the Assembly.*

In undertaking her mandate therefore, the Committee has considered the Kitui County Supplementary Budget II Estimates, for FY 2022/2023 and has made recommendations to the House for consideration and subsequent adoption.

### **3.0 BACKGROUND**

**Mr. Speaker,**

The Kitui County Supplementary Budget I for the FY 2022/2023 was approved pursuant to Section 108 and 135 of the PFM Act, 2012 with a total expenditure of Kshs. 12,379,005,756. This had an equivalent resource envelope to finance the expenditures comprising of the following;

|                     |                                    |
|---------------------|------------------------------------|
| Equitable share     | Kshs. 11,511,972,056               |
| Grants              | Kshs. 467,033,700                  |
| Own revenue         | Kshs. 400,000,000                  |
| <b><u>TOTAL</u></b> | <b><u>Kshs. 12,379,005,756</u></b> |

**Mr. Speaker,**

A budget is defined as an estimate of costs, revenues and resources over a specified future period of time. Born out of this definition, it is highly probable to have a supplementary budget seeking to harmonize/re-align the approved budget with changes that might have occurred during the implementation period. In addition, unforeseen and inevitable events may arise which require to be addressed notwithstanding that there are no funds appropriated for such. Section 135 of the PFM Act, 2012 envisions such state of affairs. Subsequently,



the Section of the law guides the County Governments on preparation of supplementary budgets.

**Mr. Speaker,**

It is in the circumstances therefore that both Arms of the County Government submitted their second supplementary budget for the FY 2022/2023 to accommodate changes in priorities and disparities experienced during the implementation period under review. The budget was submitted to the Assembly on 12<sup>th</sup> April, 2023 and subsequently laid for committal to the Committee on the same day. This was about four months in implementation of the first County supplementary budget approved in November, 2022.

An examination on the budget submitted revealed that there were budget lines across the Ministries with proposed reallocations which were inadmissible. This would result to serious breach of general accounting principles as the proposed changes, if allowed, would result to negative Integrated Financial Management Information System (IFMIS) balances. The Committee will seek to rationalize this as it makes her recommendations to this report.

#### **4.0 METHODOLOGY**

**Mr. Speaker,**

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

- i. Reviewing budget performance 2022/2023 as of March, 2023 and Interrogating actual IFMIS balances as at 12<sup>th</sup> April, 2023,

- ii. Scrutiny of the submitted supplementary budget II, memorandum and the supporting documents submitted,
- iii. Interrogation of the budget explanation notes for both Arms of the Government, and,
- iv. Direct engagement through discussions with invitees.

**Mr. Speaker,**

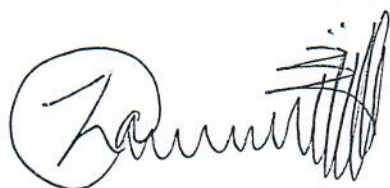
It is worth noting that both submitted budgets had explanation notes as required under regulation 39 of the PFM (County Governments) Regulations 2015. Nonetheless, the notes for the County Executive budget could not offer full clarifications to enable the Committee make a logical decision on the re-alignments proposed. Budget making is a consultative process and it is noteworthy embracing the spirit envisaged thereof by engaging in to consultative discussions. Owing to this fact therefore, it was resolved necessary to invite the County Executive Committee Member (CECM) Finance, Economic planning and Revenue Management and any other officer who would assist in making clarifications on the proposed re-allocations in the supplementary budget.

## **5.0 ACKNOWLEDGEMENT**

**Mr. Speaker,**

At this juncture, allow me to thank the Offices of the Hon. Speaker and that of the Clerk of Assembly for the logistical support accorded in successfully undertaking this exercise. The Committee also extends her gratitude to the CECM Finance, Economic planning and Revenue Management and the staff of the Ministry who found time to share with the Committee critical information on clarifications as regards the proposed reallocations in the budget.

I extend my gratitude to the able members of the Committee for being passionate in undertaking this exercise within the timelines set so as to lay the report on the table of the Assembly on Monday of 24<sup>th</sup> April, 2023. The Members worked tirelessly and demonstrated the desire to deliver in undertaking this exercise. Finally, I will not hesitate to acknowledge the Secretariat of the Committee for their significant contribution in providing technical support and compiling this report.

A handwritten signature in black ink, appearing to read 'Zacchaeus Ivutha Syengo', with a circular flourish on the left and a dense scribble on the right.

**Hon. Zacchaeus Ivutha Syengo, MCA**  
**Chairperson, County Budget & Appropriations Committee**  
**April, 2023**

## **6.0 REVIEW AND CONSIDERATION OF THE COUNTY SUPPLEMENTARY BUDGET II, FOR FY. 2022/2023.**

**Mr. Speaker,**

This is the Second Supplementary Budget prepared from the approved budget estimates for this FY, 2022/2023. The Budget submitted has in overall decreased by Kshs. 72,953,191 from Kshs. 12,379,005,756 to Kshs. 12,306,052,565. This has been attributed to the decrease in grants by Kshs. 92,953,191 and an upward revision of OSR by Kshs. 20M. The details of variation in grants are as highlighted in the observations made below in this report.

The proposed submitted supplementary budget is comprised of the following new ministerial total expenditure allocations as contained in column iii of table 1 below;

**Table 1: (The overall Ministerial allocation changes by supplementary II, 2022/2023)**

| <b>KITUI COUNTY GOVERNMENT - BUDGET FY 2022/23</b>              |  |   |                      |
|---|--|---|----------------------|
| <b>County Ministry</b>  | <b>Supplementary Budget 1, 2022/2023 Kshs.</b> | <b>Supplementary Budget II, 2022/2023 Kshs.</b> | <b>Variance Kshs</b> |
| Office of the Governor  | 2,006,331,803                                  | 2,101,727,187                                   | -(95,395,384)        |
| Office of the Deputy Governor                                   | 72,553,016                                     | 52,105,536                                      | * 20,447,480         |
| Department of Public Service Management and Administration      | 138,201,788                                    | 192,294,372                                     | (54,092,584)         |
| Ministry of Agriculture, Water & Irrigation                     | 657,470,379                                    | 855,751,743                                     | (198,281,364)        |
| Ministry of Basic Education, ICT and Youth Development          | 684,778,736                                    | 661,799,410                                     | 22,979,326           |
| Ministry of Infrastructure, Housing, Transport and Public Works | 900,888,158                                    | 859,353,519                                     | 41,534,639           |
| Ministry of Health & Sanitation                                 | 3,619,190,402                                  | 3,546,229,177                                   | 72,961,225           |
| Ministry of Trade, Cooperatives and Investments                 | 241,647,525                                    | 305,091,004                                     | (63,443,479)         |
| Ministry of Environment, Tourism and Natural Resources          | 305,987,775                                    | 196,736,861                                     | 109,250,914          |
| Ministry of Gender, Sports and Culture                          | 217,751,839                                    | 213,178,269                                     | 4,573,570            |

|   |                       |                       |                   |
|---|-----------------------|-----------------------|-------------------|
| County Treasury   | 581,993,591           | 484,179,253           | 97,814,338        |
| County Public Service Board                                 | 84,278,383            | 84,473,993            | (195,610)         |
| County Assembly Service Board                               | 1,529,877,619         | 1,529,877,619         | 0                 |
| Kitui Municipality  | 290,696,976           | 214,274,934           | 76,422,042        |
| Mwingi Town Administration                                  | 114,257,871           | 118,628,811           | (4,370,940)       |
| Ministry of Livestock, Apiculture and Fisheries Development | 798,973,486           | 770,766,191           | 28,207,295        |
| Ministry of Lands and Physical Planning                     | 134,126,409           | 119,584,685           | 14,541,724        |
| <b>TOTALS</b>   | <b>12,379,005,756</b> | <b>12,306,052,564</b> | <b>72,953,192</b> |

Source: County Treasury

**Mr. Speaker,**

The above analysis indicates very huge transfers for some ministries, the highest gaining being the Ministry of Environment, Tourism and Natural Resources, County Treasury, and Health & Sanitation with Kshs. 109,250,914, Kshs. 97,814,338 and Kshs. 72,961,225 respectively. At the same time, some ministries in overall lost some allocations affecting their expenditure ceiling. The top three losing ministries were Agriculture, Water & Irrigation, Office of the Governor and Ministry of Trade, Cooperatives and Investments with Kshs. 198,281,364, Kshs. 95,395,384 and Kshs. 63,443,479 respectively.

*anti*

**Mr. Speaker,**

The County Assembly total allocations as contained in the submitted budget by County Assembly Service Board (CASB) was maintained at Kshs. 1,529,877,619. The re-alignments done were accommodated within the total expenditure allocation for the Assembly. The rationale behind the supplementary budget was to move approved funds not able to be expended during the financial year to replenish budget items which require additional funding. The submitted budget had proposed a total re-allocation of Kshs. 61,658,850 across the two programs Legislation, Representation and Oversight and General

Administration, Planning and Support Services. These reallocations were informed by the purpose the budget item serves and the trend of expenditure to date with an intention to create adequate allocations to the end of the financial year. It would be important for the Assembly to expend her budget prudently to ensure minimal re-vote at the end of the financial year.

**Mr. Speaker,**

On Tuesday 17<sup>th</sup> April, 2023, the CECM Finance, Economic Planning & Revenue Management submitted to the Assembly a memorandum on the submitted County Supplementary Budget II, 2022/2023 vide a letter ref. CGKTI/CT/FIN/1/(2022/2023)/III/32 dated 14<sup>th</sup> April, 2023 (see annex ii). The memorandum was forwarded to the Committee on 18<sup>th</sup> April, 2023 for consideration and recommendations along with the submitted budget which had proposed further reallocations in the following County Ministries;

- i. Lands and Physical Planning,
- ii. County Public Service Board,
- iii. Trade, Cooperatives and Investments, and
- iv. Office of the Governor.

The Committee considered the memorandum and made observations and recommendations as contained below in this report.

## **7.0 COMPLIANCE WITH THE LEGAL FRAMEWORK.**

**Mr. Speaker,**

The supplementary budget as prepared ought to have been guided by certain provisions of the law. This includes and not limited to the following;

- i. The PFM Act, 2012. There are some specific Sections of this Act which directly affects the preparation and submission of the supplementary budget as follows;
- Section 107 - County Treasury to enforce fiscal responsibility principles,
  - Section 108 (2) - If there is a change of County Government, the new Administration may deviate from the financial objectives in a County Fiscal Strategy Paper, but may not deviate from the fiscal responsibility objectives,
  - Section 135 - County Government to submit to the County Assembly supplementary budget in certain circumstances, and
  - Section 154 - on limited powers of an accounting officer to reallocate appropriated funds.
- ii. The PFM (County Governments) Regulations, 2015. These are regulations whose object and purpose are to inter alia;
- To provide means of administering the powers vested in the CECM under the Act and ensure accountability, transparency and the effective, economic and efficient collection and utilization of public resources. For instance;
- Regulation 25 – on the Fiscal responsibility principles. Among many, it sets the limit of County Personnel ratio to thirty-five (35) percent of the county government's total revenue.
  - Regulation 31 – this provides the budget guidelines that shall be observed at all times during budget formulation and approval unless otherwise provided for in any other law. This inter alia includes the

requirement to have the budget revenue and expenditure appropriations to be balanced.

- Regulation 39 (3) and (4) provides for the following in relation to supplementary budgets;

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

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

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

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

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

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

**Mr. Speaker,**

Upon reviewing the supplementary budget on adherence to the above provisions of the law, it was revealed to a great extent that it is compliant. However, there were some inconsistencies evidenced of non-compliance to the following Regulations of the PFM (County Governments) Regulations, 2015;

- i. Regulation 31(c) - the submitted budget indicated a balanced budget with equal revenues and expenditures. However, a close scrutiny to the IFMIS reviewed that there was a total expenditure of Kshs. 133,939,435 (**annex iii**) which if adopted as submitted would result to a negative IFMIS to the same tune.



- ii. Regulation 25(b) - the personnel ratio was at thirty-nine (39) percent, against the provisions of the law.

The Development expenditure was at thirty percent (30%) in line with Section 107(2)(b) of the PFM Act, 2012, however the same was at the lowest limit notwithstanding the increased County development needs.

**Mr. Speaker,**

The Committee took ample time to intensively interrogate the supplementary budget estimates. This included physical engagement between the Committee, the CECM Finance, Economic Planning and Revenue Management and the staff from the Ministry. This was made to avail an opportunity for the Committee to expansively get clarifications and justifications on the proposed re-allocations in the budget. During this exercise a lot of information was shared including documentary evidence to offer details on the pertinent issues in the submitted budget and concerns raised by the Committee Members.

## **8.0 OBSERVATIONS ON THE RESUBMITTED SUPPLEMENTARY BUDGET**

**Mr. Speaker,**

Arising therefrom, the Committee made the following general observations on some key budget items as contained in the submitted supplementary budget II, 2022/2023 and the memorandum as highlighted here below: -

1. The total submitted budget by the CECM Finance, Economic Planning and Revenue Management had reduced by Kshs. 72,953,191 from Kshs. 12,379,005,756 to Kshs. 12,306,052,565. The reduction is attributed to a downward revision of the conditional grants by Kshs. 92,953,191 and an upward revision of the OSR target by Kshs. 20M.

2. The submitted budget had a development and recurrent expenditures of Kshs. 3,637,206,181 and Kshs. 8,668,846,384 which translates to 30% and 70% respectively. This is a very lean development budget taking into account the County development needs.
3. The grants are realigned to the County Governments Additional Allocation (No. 2) Act, 2022 which amended the grants as contained in the table below;

**Table 2: (Revised County grants)**

| Ministry                  | Grant  | Approved Supplementary I | Supplementary II Allocation | Net Adjustment      |
|---------------------------|--|--------------------------|-----------------------------|---------------------|
| Agriculture and Livestock | World Bank (Agriculture - Rural Growth)  | 283,089,026              | 169,475,223                 | (113,613,803)       |
|                           | IDA (World Bank) Credit National Agricultural Value Chain Development Project (NAVCDP) |                          | 70,000,000                  | 70,000,000          |
|                           | World Bank (Emergency Locust Response Project (ELRP))                                  | 30,223,000               | 70,223,000                  | 40,000,000          |
|                           | ASDSP  | 10,112,374               | 11,636,683                  | 1,524,309           |
| Kitui Municipality        | Kenya Urban Support Project - World Bank   |                          | 2,339,915                   | 2,339,915           |
| Environment               | World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)             | 125,000,000              | 22,000,000                  | (103,000,000)       |
| Health and Sanitation     | HSSP/HSPS(DANIDA/IDA)  | 18,609,300               | 28,405,688                  | 9,796,388           |
|                           | <b>Total</b>   | <b>467,033,700</b>       | <b>374,080,509</b>          | <b>(92,953,191)</b> |

*Source: County Treasury*

4. The OSR target has been revised upwards from Kshs. 400M to Kshs. 420M. Submissions by the representatives from the Ministry of Finance, Economic planning and Revenue Management indicated that as at 31st March, 2023 the County had collected slightly over Kshs. 327M which is an average

collection of Kshs. 37M per month and thus probable to attain the new target.

5. That the budget has realigned the allocations for the Ministerial pending bills with the totals ascertained by the County Pending Bills Review Committee (CPBRC). The bills endorsed by the committee total to Kshs. 1.43B (see annex iv) which is higher than the allocation made in the supplementary budget II of Kshs. 980,102,455. The Committee was further informed that in the process of paying some of the verified bills, it was realized that some had been paid and thus it requires a critical check to ascertain the position to avoid double payments.
6. The County Government's expenditure on wages and personnel emoluments is at 39% and exceeds 35% as set out by the law. The CECM - Ministry of Finance, Economic planning and Revenue Management for that matter is required to have submitted a responsibility statement to the Assembly on how to address this.
7. Some proposed reallocations are greater than the available balances in the IFMIS as at 12th April, 2023. This implies that if approved as proposed, it would result to negative IFMIS balances once the supplementary budget is uploaded.
8. The submitted budgets by the both Arms of the County Government had explanation notes thus compliant to regulation 31(c) PFM (County Governments) Regulations, 2015. However, the notes for the Executive Arm lacked detailed information on some of the proposed key reallocations.
9. The memorandum to the supplementary budget had proposed the following;

- i. Ministry of Lands, Housing and Urban Development; an allocation of Kshs. 7.1M for purchase of motor vehicle for the Chief Officer – Urban development by reducing a similar amount from the budget item pre-feasibility, feasibility and appraisal studies,
- ii. Allocation of Kshs. 15M for construction of offices for the County Public Service Board (CPSB) by reducing a similar amount from budget item (other infrastructure and Civil Works: Market Development Infrastructure (sheds, toilets, floodlights, boda-boda sheds) under the Ministry of Trade, Cooperatives and Investments, and
- iii. That transfer the allocation of Kshs. 11.76M for security operations – payment of Stipends for police reservists along the borderline (120 officers @14K) under Office of the Governor - General Administration to Decentralized units Service delivery and Coordination within the same Ministry.

10. That the supplementary budget as submitted proposed additional allocations to some budget items as follows: -

- i. Kshs. 60M towards Major Roads (Roads construction works and maintenance of box culverts, drifts, gravelling, concrete slabs, gabions) from Kshs. Kshs. 122,996,461 to Kshs. 182,996,461;
- ii. Kshs. 5.5M towards National celebrations: Jamhuri and Madaraka days;
- iii. Kshs. 17M towards Temporary Committee Expenses – Pending bills Committee/Task force (Additional Kshs. 18M for taskforce on sand);
- iv. Kshs. 10M towards catering services (receptions), Accommodation, Gifts, Food and Drinks under Office of the Governor;

- v. Kshs. 6M for purchase of Office Furniture and Fittings for the additional 12 Chief Officers;
- vi. Kshs. 60M towards construction of police stations. The amount to include additional 1 station at Nguni - Katumba, in addition to the four approved in supplementary I, 2022/2023 at Ngomeni – Mandongoi, Voo/Kyamatu - Imuumba, Mutha - Kona Kaliti, and Endau/Malalani– Twambui. The total allocation of Kshs. 100 million is proposed to be utilized for construction of the five (5) police stations each at a cost of Kshs. 20M;
- vii. Kshs. 20M towards purchase of tree seeds, seedlings, and tree nursery materials for reforestation to address climate change issues) under the Ministry of Environment, Tourism and Natural Resources;
- viii. Kshs. 3M towards pre-feasibility, feasibility and Appraisal Studies (formulation of 3rd generation CIDP) under the County Treasury;
- ix. Kshs. 2.5M towards Boda Boda Training- including purchase of helmets, reflectors and issue of licenses under the Ministry of Infrastructure, Housing and Public Works.

11. That the supplementary budget as submitted proposes reduction of:

- i. Kshs. 30M from the allocation earmarked for Access roads (Fuel, maintenance of plant and machinery and culverts) under the Ministry of Infrastructure, Housing and Public Works.;
- ii. Kshs. 40M from the allocation of Kshs. 395M meant to be utilized as Facility Improvement Fund (FIF) by the fourteen (14) sub-county hospitals under the Ministry of Health and Sanitation;
- iii. Kshs. 20,014,079 from the allocation for pharmaceutical medical items under the Ministry of Health and Sanitation;

- iv. Kshs. 20M from the allocation for dressings and other non-pharmaceutical medical items under the Ministry of Health and Sanitation;
- v. Kshs. 33.64M from the allocation for Community Health Volunteers (CHVs) under the Ministry of Health and Sanitation.
- vi. Kshs. 7M from the allocation for purchase of medical and dental equipment under the Ministry of Health and Sanitation;
- vii. Dropping Kshs. 40M earmarked for the Tsavo East cutline. The same had emerged as a security matter of County importance during consideration of the Supplementary I for the FY 2022/2023 under the Ministry of Infrastructure, Housing and Public Works;
- viii. Kshs. 1.3M from the allocation for paying for students' Vocational Training Centres' (VTCs) examinations under the Ministry of Basic Education, ICT and Youth Development;
- ix. Kshs. 27M from the allocation made for Water structures and the projects to be shelved of as a result of the reallocation under the Ministry of Agriculture, Water and Irrigation;
- x. Kshs. 19,878,632 from the allocation for installation and maintenance of solar security lights in upcoming markets under the Ministry of Environment, Tourism and Natural Resources;
- xi. Kshs. 6,325,750 from the allocation for maintenance of solar systems powering water pumps at community boreholes and lighting in trading traders under the Ministry of Environment, Tourism and Natural Resources; and
- xii. Kshs. 1.5M from the allocation for specialized material-purchase of People Living with Disabilities (PLWDs) assistive devices e.g

Wheelchairs and white canes under the Ministry of Gender, Sports and Culture;

12. The supplementary budget as submitted introduces new budget items – installation of cabros and marking of parking slots within Kitui to enhance revenue, and installation of security lights at a cost of Kshs. 5M and Kshs. 15M respectively under Kitui Municipality;
13. The budget seeks to re-introduce formation of two (2) cooperatives per ward to empower local economy through income generating activities -tree seedlings propagation, tree planting, aggregation of cereals and farming activities) at a cost of Kshs. 20M under the Ministry of Trade, Cooperatives and Investments;
14. The budget proposes to move the Kenya Devolution Support Program (KDSP) grant of Kshs. 112,815,048 to the Ministry of Agriculture, Water and Irrigation yet IFMIS indicates the same to have been committed for utilization under the County Treasury; and
15. The budget proposes to drop the entire allocation of Kshs. 75M meant for construction of Kithomboani market under Kitui Municipality.

## 9.0 SPECIFIC COMMITTEE RECOMMENDATIONS

**Mr. Speaker,**

The Committee took ample time to ensure that every aspect and contribution to this exercise was taken into consideration. Careful consultations were done as the Members adequately deliberated on emerging issues of concern while taking into account the available resource envelop. As guided by Section 131 (2) of the PFM Act, 2012 and the County Assembly S.O. 186(3)(b), the Committee

to this end makes the following recommendations for **ADOPTION** by the Assembly: -

**a) The resource envelope**

The Resource envelope is recommended at Kshs. 12,306,052,565 from Kshs. 12,379,005,756 in the first Supplementary Budget for the FY 2022/2023.

The deviation is attributed to the following: -

- i. Overall reduction in the allocation for conditional grants by Kshs. 92,953,191 from Kshs. 467,033,700 to Kshs. 374,080,509
- ii. Upward revision of the OSR target upwards from Kshs. 400M to Kshs. 420M.

**b) The Proposed Expenditures**

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

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

- i. To defray the negative IFMIS balances occasioned by proposals to move bigger amounts than the available IFMIS balances as at 12<sup>th</sup> April, 2023.
- ii. To reallocate funds from areas the Committee deemed not a priority at the moment to the most deserving areas.

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



## COUNTY EXECUTIVE

### OFFICE OF THE GOVERNOR

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

1. That reduce Kshs. 5M from the proposed additional allocation for Catering Services (Receptions, Accommodation, Gifts, food and drinks) to defray budget shortfalls.
2. That drop the proposed additional allocation of Kshs. 5.5M for National Celebrations: Jamhuri and Madaraka. The Kshs. 6.5M allocated in the Supplementary I, 2022/2023 be utilised for the upcoming Madaraka day celebrations since the County did not hold celebrations for Jamhuri day.
3. That move the allocation of Kshs. 11.76M for for security operations – payment of Stipend for police reservists along the borderline (120 officers @14K) to Decentralized Units Service Delivery and Coordination in observance of the Memorandum on the supplementary budget.
4. That reduce Kshs. 12M from the allocation for Temporary Committee Expenses - Pending Bills Committee/ Task force (Additional 17M for task force on Sand@ 17M). The balance of Kshs. 5M to be utilised for policy formulation on charcoal and sand harvesting.
5. That reduce Kshs. 3M from the allocation for Other Operating Expenses- Other (Facilitation for Governor's movements) to defray budget deficit.
6. That reduce Kshs. 3M from the allocation for Purchase of Office Furniture and Fittings for additional 12 Chief officers.
7. That reallocate the entire balance of Kshs. 0.74M towards purchase of police and security equipment to defray budget shortfalls.
8. That drop the proposed additional allocation of Kshs. 9M for Residential Buildings - Governor's Boardroom - Installation of conference facilities. The

Ministry should utilise the allocation of Kshs. 10M under the Purchase of ICT networking and Communications Equipment - installation of ICT Equipment including screens at Governor's Boardroom to avoid double allocations.

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

1. That reduce Kshs. 0.3M from the allocation for Purchase of Uniforms and Clothing to defray budget shortfalls.

**Decentralized units Service delivery and Coordination**

1. That reduce Kshs. 5M from the allocation for security operations – payment of Stipend for police reservists along the borderline (120 officers @14K) moved from the programme - General Administration, Planning and Support Services and the balance of Kshs. 6.76M be utilized for training of the police reservists.
2. That reduce by Kshs. 50M the allocation earmarked for the Construction of 5 Police stations. The balance of Kshs. 50M be utilised to construct the 5 police stations each at Kshs. 10M as a multi-year project. Additional allocation can be sought in the future budgets if required, once the actual costs are ascertained through Bill of Quantities (BQs).
3. That drop the entire allocation of Kshs. 7.3M for Purchase of Motor Vehicles (3 double cabins). The Ministry to utilize the existing County vehicles as pool vehicles.

**MINISTRY OF AGRICULTURE, WATER AND IRRIGATION**

**Water Resource Management**

1. That reinstate the proposed reduction of Kshs. 27M for Other Infrastructure and Civil Works (Construction of Water Structures).
2. That return the KDSP Revote of Kshs. 112,815,048 to the County Treasury. A keen scrutiny of the actual IFMIS balances revealed that the allocation had

been committed to a tune of Kshs. 111,187,032 under the County Treasury, thus moving it to the Ministry of Agriculture, Water and Irrigation would result to unprecedented anomalies in IFMIS balances.

## **MINISTRY OF BASIC EDUCATION, ICT AND YOUTH DEVELOPMENT**

### **Basic Education, ECDE and Childcares Facilities**

1. That the allocation of Kshs. 36M for Non-residential buildings -Construction of ECDE Classrooms be utilised as follows;
  - i. Kshs. 13.5M for completion of the stalled 21 ECDE classrooms across the County as provided by the Executive (**see annex v**)
  - ii. The balance of Kshs. 22.5M for construction of 1 new ECDE classroom in the wards without stalled ECDE classrooms.
2. The line Committee on Basic Education, Training and Skills Development to work with the Ministry to ensure that the departmental needs (infrastructure and staffing for Vocational Training Centres (VTCs), and supporting programmes). and adequate budgetary provisions are made through the County Budget to boost the Ministry's operations and performance which has been on a declining trend for the past five years.

## **MINISTRY OF INFRASTRUCTURE, HOUSING AND PUBLIC WORKS**

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

1. That reinstate Kshs. 20,995,120 to Access Roads (Fuel, maintenance of plant and machinery and culverts) towards fuel for grading of access roads.

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

1. That drop the entire proposed additional allocation of Kshs. 2.5M towards *Boda Boda* Training including purchase of helmets, reflectors and issue of licenses.

## **MINISTRY OF HEALTH AND SANITATION**

### **Free Primary Health (Compensation for User Fees)**

1. That reinstate Kshs. 24M for Facility Improvement Fund (FIF) that had been proposed to be reduced by Kshs. 40M.

### **Drugs and Medical Supplies management**

1. That reinstate the entire allocation of Kshs. 20,014,079 proposed for reduction from Pharmaceutical Medical Items.
2. That reinstate the entire allocation of Kshs. 20M proposed for reduction from Dressings and other Non-Pharmaceutical Medical Items.
3. That reinstate the entire allocation of Kshs. 7M for Purchase of Medical and Dental Equipment.

### **Immunization and Disease Surveillance**

1. That reduce by Kshs. 10M the allocation for Casual Labour – Others (Stipends for Community Health Volunteers) (247 villages 10 CHVs per village\*3000 monthly stipend for 8 months). The Committee was informed that the CHVs have been engaged and will commence work as from May, 2023. Therefore, the balance of Kshs. 15.64M will adequately cater for their stipends in the Months of May and June, 2023.

## **MINISTRY OF TRADE, COOPERATIVES AND INVESTMENTS**

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

1. That drop the entire proposed additional allocation of Kshs. 2M for Training Expenses - Other (refresher courses on livelihood value addition initiatives) to defray budget shortfalls.

### **Cooperative Development and Management**

1. That reduce by Kshs. 15M the allocation for Other Operating Expenses -

Other (Formation of 2 Cooperatives per ward to empower local economy through income generating activities -tree seedlings propagation, tree planting, aggregation of cereals and farming activities).

### **Trade Development and Promotion**

1. That reinstate the proposed reduction of Kshs. 15M from the allocation for Other infrastructure and Civil Works: Market Development Infrastructure (sheds, toilets, floodlights, boda-boda sheds), and further provide an additional allocation of Kshs. 8M.

## **MINISTRY OF ENVIRONMENT, TOURISM AND NATURAL RESOURCES.**

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

1. That provide an additional allocation of Kshs. 0.5M for code 2211308 to cover a budget deficit in the budget line.

### **Energy, Minerals and Natural Resources**

1. That reinstate Kshs. 19,878,632 to Other Infrastructure and Civil Works (Installation and maintenance of solar security lights in upcoming markets). This will ensure that the County markets are lit to prolong trading hours and enhance security.
2. That reinstate Kshs. 6,325,750 to Other Infrastructure and Civil Works (Maintenance of solar systems powering water pumps at community boreholes and lighting in trading centres), and further provide an additional Kshs. 4M.

### **Forest Conservation and Management**

1. That reduce by Kshs. 15M the proposed additional allocation of Kshs. 20M for Purchase of tree seeds, seedlings and tree nursery materials for reforestation earmarked for tree planting. The balance of Kshs. 10M be

utilised to support the existing tree growing groups to propagate seedlings in readiness for October short rains.

## **MINISTRY OF GENDER, SPORTS AND CULTURE**

### **Culture, Gender and Social Services**

1. That reinstate Kshs. 1.5M for Specialized Matera-Purchase of PLWDs assistive devices e.g., Wheelchairs and white canes.

## **COUNTY TREASURY**

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

1. That reinstate the revoke amount of Kshs. 112,815,048 for KDSP from the Ministry of Water and Irrigation. The allocation has already been committed under the Ministry.

### **Economic Planning and Budgeting**

1. That drop the proposed additional allocation of Kshs. 3M towards Pre-feasibility, Feasibility and Appraisal Studies (formulation of 3rd generation CIDP).

## **COUNTRY PUBLIC SERVICE BOARD**

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

1. That drop the proposed allocation of Kshs. 15M for construction of offices for the County Public Service Board. The amount be reinstated to the Ministry of Trade, Cooperatives and Investments for construction of market infrastructure.

## **KITUI MUNICIPALITY**

1. That drop the entire proposed new allocation of Kshs. 5M for installation of cabros and marking of parking slots within Kitui town to enhance revenue.

This is not a priority at the moment considering the short period to the end of the financial year.

### **Trade, Commerce and Industrialization**

1. That drop the entire proposed new allocation of Kshs. 15M for Installation of streetlights/security lights to cater for budget shortfalls.

### **MINISTRY OF LANDS AND PHYSICAL PLANNING**

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

1. That drop the proposed allocation of Kshs. 7.1M for purchase of motor vehicle for the Chief Officer – Urban development. The memorandum had indicated that the funds will not be absorbed in the current financial year and thus the same should be utilized to defray the budget deficits. The County should embrace using pool vehicles.

#### **c) Other recommendations**

##### **i. Negative IFMIS Balances**

Out of the total negative IFMIS balances of Kshs. 133,965,035 as contained in **annex iii**, a total of Kshs. 117,738,616 has been addressed by the above recommendations. These are:

- a) Pharmaceutical Medical items of Kshs. 14,609,705;
- b) Dressings and other Non-Pharmaceutical Medical items of Kshs. 17,201,278;
- c) Purchase of medical and dental equipment of Kshs. 6,220,038;
- d) Purchase of Specialized Materia-Purchase of PLWDs assistive devices e.g., Wheelchairs and white canes at a cost of Kshs. 328,400; and
- e) KDSP grant revote of Kshs. 79,379,195.

**Mr. Speaker,**

This clearly shows that there is an unaddressed Negative IFMIS balance of Kshs. 16,226,419 as contained in **annex vi**. To cure this anomaly, the Committee recommends a reinstatement equivalent to the amount indicated under column eight (8) of the annexure named - Committee recommended amount for reinstatement.

**ii. Other Proposed Expenditures**

**Mr. Speaker,**

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

**10.0 CONCLUSION**

**Mr. Speaker,**

The adjustments made above maintains a balanced County budget in line with Regulation 31 (c) of the PFM (County Governments) Regulations, 2015. The budget totals to **Kshs. 12,306,052,565**, being **Kshs. 10,776,174,946** and **Kshs. 1,529,877,619** for County Executive and the County Assembly budgets respectively. At the same time, the development ratio has been retained at 30% which meets the statutory minimum requirement under Section 107 (2)(b) of the PFM Act, 2012. The budget as recommended has a total of **Kshs. 8,662,902,604** and **Kshs. 3,643,149,961** for Recurrent and Development Expenditures respectively. This represents a 70% and 30% for Recurrent and Development budgets respectively.

The summary of recommended expenditure for the FY 2022/2023 by programme will therefore appear as contained in **annex vii** to this report.



Mr. Speaker,

The Committee therefore requests this House to resolve as follows;

That: -

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

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

1. CSK  
Settle



## ANNEX I

### SIGNED LIST OF MEMBERS OF THE COMMITTEE ON BUDGET AND APPROPRIATIONS CONFIRMING LEGITIMACY OF THE REPORT FOR CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II, FOR THE FY 2022/2023.

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

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



ANNEX II

COUNTY GOVERNMENT OF KITUI

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



P.O. BOX 33 – 90200  
KITUI



COUNTY TREASURY

When replying please quote  
Ref No. CGKTI/CT/FIN/1/ (2022-2023)/III/32

14<sup>TH</sup> APRIL, 2023

Chair,  
Budget & Appropriations Committee  
County Assembly of Kitui

S.F.A  
Forward this memo to  
the chair budget committee  
15/4/2023

Through  
Clerk  
County Assembly of Kitui

AMU  
14-4-2023

**RE: MEMORANDUM BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR COUNTY TREASURY ON THE FY 2022/23 SUPPLEMENTARY II BUDGET ESTIMATES**

Mr. Chairman, the County Executive submitted FY 2022/23 Budget Estimates to County Assembly on 13<sup>th</sup> April 2023. Further, Section 130 (1) (a) (iii) of the Public Finance Management Act, 2012 that requires the County Executive Committee member for Finance to submit a memorandum to the County Assembly explaining how the resolutions adopted by the County Assembly on the budget estimates have been taken into account while finalizing the budget for a given financial year.

Mr. Chairman, the purpose of this Memorandum is to propose the following additional adjustments on the submitted FY 2022/23 Supplementary II Budget Estimates under the following ministries/ spending entities:-

First, under the **Ministry of Lands and Physical Planning**, allocate **Kshs 7.1 Million** for purchase of motor vehicle for the Chief Officer – Urban Development. Currently, the officer does not have an operational motor vehicle. To accommodate above change, reduce **Kshs 7.1 Million** from pre-feasibility, feasibility and appraisal studies. The allocation will not be absorbed during the current financial year.

Secondly, on the **County Public Service Board**, allocate **Kshs 15 Million** for construction of offices for the County Public Service Board. The Kitui County Public Service Board has been using rented premises as its offices for its operations since 2013. Over the years, this has proved to be expensive and not cost effective as the landlord continues to double the rent rates irrespective of dilapidated structures. In cognizance of the same we wish to allocate **Kshs 15 Million** in the Supplementary II budget to *initiate* construction of an office block for Board's operations.

Thirdly, under the Ministry of Trade, Cooperatives and Investments, reduce allocation for Other Infrastructure and Civil Works: Market Development infrastructure (*sheds, toilets, floodlights, bodaboda sheds*) by Kshs 15 Million. The balance on this vote line to be used for market development infrastructure.

Finally, Under Office of the Governor, Move Kshs 11,760,000 for Security Operations from Public Service Management & General Administration to Decentralized Units.

**Table 1: Summary of proposed Supplementary II Budget Adjustments**

| Ministry   | Department  | Item Description  | Proposed Reductions | Proposed Additions |
|--|---|---|---------------------|--------------------|
| County Public Service Board                      | 072501: General Administration, Planning and Support Services | 3110202: Non-Residential Buildings- Construction of County Public Service Board offices   |                     | 15,000,000.00      |
| Ministry of Lands, Housing and Urban Development | 0101013710: Administration, Planning and support services     | 3110701: Purchase of Motor Vehicle<br>3111401: Prefeasibility, feasibility and appraisal studies  | 7,100,000.00        | 7,100,000.00       |
| Ministry of Trade, Cooperatives and Investment   | 030301 S.P 2.1: Domestic Trade Development                    | 3110504: Other Infrastructure and Civil Works: Market Development infrastructure ( <i>sheds, toilets, floodlights, bodaboda sheds</i> ) | 15,000,000.00       | 0                  |
| Office of the Governor                           | Public Service Management & General Administration            | 2211311 Security Operations - Payment of Stipend for Police Reservists along the borderline ( 120 officers @ 14K)                       | 11,760,000          | 0                  |
|  | Decentralized Units   | 2211311 Security Operations - Payment of Stipend for Police Reservists along the borderline ( 120 officers @ 14K)                       |                     | 11,760,000         |
|  | <b>Total</b>  |   | <b>33,860,000</b>   | <b>33,860,000</b>  |

Mr. Chairman, based on the above adjustments I will be ready to discuss the issues you will raise, if any, and provide more information in line with the above provisions as required in law. These consultations are therefore not only important but a legal process important in the budget making process.

I thank you.



14-4-2023

Peter Mwikya Kilonzo  
County Executive Committee Member  
County Treasury

Copy to:

H.E. The Governor  
Speaker, County Assembly of Kitui





## ANNEX III

## COUNTY GOVERNMENT OF KITUI

## SCHEDULE OF BUDGET LINES WITH INSUFFICIENT IFMIS BALANCES TO CATER FOR THE PROPOSED REALLOCATIONS

| S. NO.        | MINISTRY  | PROGRAMME     | BUDGET LINE AFFECTED   | AVAILABLE IFMIS BALANCES AS AT 12TH APRIL, 2023 | PROPOSED MOVEMENTS | BALANCE AFTER MOVEMENT |                  |
|---------------|---|---------------|--|---|--------------------|------------------------|------------------|
| 1             | OFFICE OF THE GOVERNOR                          | P1            | General Administration, Planning and Support Services            | 2210503   | 129,863            | 200,000                | (70,137)         |
|               |   | P2            | National Social Safety Net                                       | 3111001   | 10                 | 100,000                | (99,990)         |
|               |   | P3            | Special Programmes, Public Affairs and Human Resource Management | 2210503   | 245,233            | 250,000                | (4,767)          |
|               |   | P4            | Legal and Head of Public Service                                 | 2220101   | 25,144             | 700,000                | (674,856)        |
|               |   |               |  | 3111401   | 3,546,255          | 3,806,255              | (260,000)        |
|               |   | P5            | Decentralized Units Service Delivery                             | 2210102   | 19,158             | 60,000                 | (40,842)         |
|               |   |               |  | 2210503   | 220,010            | 270,000                | (49,990)         |
| <b>TOTALS</b> |   |               |  | <b>4,185,673</b>                                | <b>5,386,255</b>   | <b>(1,200,582)</b>     |                  |
| 2             | OFFICE OF THE DEPUTY GOVERNOR                   | P1            | General Administration, Planning and Support Services            | 2210802   | 124,400            | 150,000                | (25,600)         |
|               |   | <b>TOTALS</b> |  |   |                    | <b>124,400</b>         | <b>150,000</b>   |
| 3             | BASIC EDUCATION                                 | P1            | General Administration, Planning and Support Services            | 2210708   | 124,800            | 224,800                | (100,000)        |
|               |   |               |  | 2210802   | 25,050             | 125,050                | (100,000)        |
|               |   |               |  | 2211399   | 12,600             | 32,600                 | (20,000)         |
|               |   |               |  | 3111401   | (166,539)          | 245,473                | (412,012)        |
|               |   | P2            | Primary Education  | 2210201   | 70,000             | 163,000                | (93,000)         |
|               |   |               |  | 2210703   | -                  | 80,970                 | (80,970)         |
|               |   | P3            | Training and Development   | 2210801   | 22,500             | 40,500                 | (18,000)         |
| <b>TOTALS</b> |   |               |  | <b>88,411</b>                                   | <b>912,393</b>     | <b>(823,982)</b>       |                  |
| 4             | INFRASTRUCTURE, HOUSING AND PUBLIC WORKS        | P1            | General Administration, Planning and Support Services            | 2210504   | 97,760             | 100,000                | (2,240)          |
|               |   | P3            | Roads & Public Works   | 2210302   | 1,500              | 9,000                  | (7,500)          |
|               |   |               |  | 3111002   | 111,992            | 250,000                | (138,008)        |
|               |   |               |  | 2220105   | 20,552             | 120,000                | (99,448)         |
|               |   |               |  | 3111402   | 1,237,850          | 1,455,670              | (217,820)        |
| <b>TOTALS</b> |   |               |  | <b>1,469,654</b>                                | <b>1,934,670</b>   | <b>(465,016)</b>       |                  |
|               | MINISTRY OF HEALTH AND SANITATION               | P2            | Health Policy, Planning  | 3111504   | 4,755,722          | 10,000,000             | (5,244,278)      |
|               |   | P3            | Drugs and Medical supplies                                       | 2211001   | 5,404,374          | 20,014,079             | (14,609,705)     |
|               |   |               |  | 2211002   | 2,798,722          | 20,000,000             | (17,201,278)     |
|               |   |               |  | 3111101   | 779,962            | 7,000,000              | (6,220,038)      |
| <b>TOTALS</b> |   |               |  | <b>13,738,780</b>                               | <b>57,014,079</b>  | <b>(43,275,299)</b>    |                  |
|               | MINISTRY OF TRADE, COOPERATIVES AND INVESTMENTS | P2            | Trade Development and Promotion                                  | 2210307   | 5,978              | 10,000                 | (4,022)          |
|               |   |               |  | 2211101   | 25,850             | 300,000                | (274,150)        |
|               |   | P3            | Marketing Value Addition and Research                            | 2210504   | 3,146,122          | 3,230,000              | (83,878)         |
|               |   | <b>TOTALS</b> |  |   |                    | <b>3,177,950</b>       | <b>3,540,000</b> |

| SCHEDULE OF BUDGET LINES WITH INSUFFICIENT IFMIS BALANCES TO CATER FOR THE PROPOSED REALLOCATIOIS |  |               |   |                      |   |                    |                        |
|---|--|---------------|---|----------------------|---|--------------------|------------------------|
| S. NO.  | MINISTRY   | PROGRAMME     |   | BUDGET LINE AFFECTED | AVAILABLE IFMIS BALANCES AS AT 12TH APRIL, 2023 | PROPOSED MOVEMENTS | BALANCE AFTER MOVEMENT |
|   | MINISTRY OF ENVIRONMENT, TOURISM AND NATURAL RESOURCES | P1            | General Administration, Planning and Support Services | 3111001              | 4,481   | 150,000            | (145,519)              |
|   |  | P4            | Climate Change Adaptation and Mitigation              | 3111401              | 158,354   | 921,239            | (762,885)              |
|   |  | <b>TOTALS</b> |   |                      |   | <b>162,835</b>     | <b>1,071,239</b>       |
|   | MINISTRY OF GENDER, SPORTS AND CULTURE                 | P5            | Sports Training and Competitions                      | 2211101              | -   | 250,000            | (250,000)              |
|   |  | P4            | Gender and Socio economic empowerment                 | 2211031              | 1,171,600                                       | 1,500,000          | (328,400)              |
|   |  | P6            | Culture   | 2220101              | 35,000  | 235,000            | (200,000)              |
|   |  | P7            | Social Development and Children Services              | 2210503              | 25,000  | 50,000             | (25,000)               |
|   |  | <b>TOTALS</b> |   |                      |   | <b>1,231,600</b>   | <b>2,035,000</b>       |
|   | COUNTY TREASURY  |               | General Administration, Planning and Support Services | 2210703              | -   | 250,000            | (250,000)              |
|   |  |               |   | 2210715              | 288   | 250,000            | (249,712)              |
|   |  | P1            |   | 2210799              | 33,435,853                                      | 112,815,048        | (79,379,195)           |
|   |  | <b>TOTALS</b> |   |                      |   | <b>33,436,141</b>  | <b>113,315,048</b>     |
|   | COUNTY PUBLIC SERVICE BOARD                            | 0201013710    | General Administration, Planning and Support Services | 2210301              | 8,500   | 1,000,000          | (991,500)              |
|   |  |               |   | 2210201              | 40,000  | 70,000             | (30,000)               |
|   |  |               | Governance and County Values                          | 2210503              | 58,960  | 100,000            | (41,040)               |
|   |  |               |   | 2210701              | 165,600   | 200,000            | (34,400)               |
|   |  | <b>TOTALS</b> |   |                      |   | <b>273,060</b>     | <b>1,370,000</b>       |
|   | MWINGI TOWN ADMINISTRATION                             |               | General Administration, Planning and Support Services | 2210303              | 27,296  | 300,000            | (272,704)              |
|   |  |               |   | 2210503              | 15,000  | 30,000             | (15,000)               |
|   |  | 0201003710    |   | 2210504              | 104,150   | 120,000            | (15,850)               |
|   |  |               | 2211016   | 4,040                | 450,200   | (446,160)          |                        |
|   |  | 0109003710    | Government Buldings                                   | 2210202              | 25,402  | 38,402             | (13,000)               |
|   |  | 0207003710    | Urban and Metropolitan Development                    | 3111401              | -   | 30,000             | (30,000)               |
|   |  | 0706003710    | Devolution Services                                   | 2210201              | -   | 24,000             | (24,000)               |
|   |  | <b>TOTALS</b> |   |                      |   | <b>175,888</b>     | <b>992,602</b>         |
|   |  | 0101003710    | General Administration, Planning and Support Services | 2210504              | 189,157   | 250,000            | (60,843)               |
|   |  |               |   | 2211102              | 700   | 853,700            | (853,000)              |
|   |  |               |   | 2220210              | 558   | 1,000,000          | (999,442)              |

**SCHEDULE OF BUDGET LINES WITH INSUFFICIENT IFMIS BALANCES TO CATER FOR THE PROPOSED REALLOCATIONS**

| S. NO. | MINISTRY  | PROGRAMME          | BUDGET LINE AFFECTED                                    | AVAILABLE IFMIS BALANCES AS AT 12TH APRIL, 2023 | PROPOSED MOVEMENTS | BALANCE AFTER MOVEMENT |                      |
|--------|---|--------------------|---|---|--------------------|------------------------|----------------------|
|        | MINISTRY OF LIVESTOCK, APICULTURE AND FISHERIES DEVELOPMENT | 0103003710         | Agribusiness and Information Management                 | 2220101   | 568,127            | 1,603,613              | (1,035,486)          |
|        |   |                    |   | 2220210   | -                  | 238,120                | (238,120)            |
|        |   | 0103023710         | Agricultural Information Management(Extension Services) | 2211102   | -                  | 400,000                | (400,000)            |
|        |   |                    |   |   | 2220210            | -                      | 566,000              |
|        |   |                    | Fisheries Development and Management                    | 2211102   | -                  | 44,750                 | (44,750)             |
|        |   | 0106003710         | Livestock Development and Apiculture                    | 2220210   | -                  | 50,000                 | (50,000)             |
|        |   | 0106023710         | Livestock Diseases Management and Control               | 2211102   | -                  | 60,500                 | (60,500)             |
|        |   | <b>TOTALS</b>      |   |   | <b>758,542</b>     | <b>5,066,683</b>       | <b>(4,308,141)</b>   |
|        |   | <b>GRAND TOTAL</b> |   |   | <b>58,822,934</b>  | <b>192,787,969</b>     | <b>(133,965,035)</b> |



**ANNEX IV: SUMMARY OF VERIFIED MINISTERIAL PENDING BILLS**

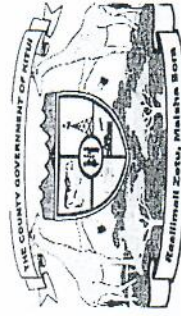
| Summary of Kitui County Payable Pending Bills Per Ministry and Category |                      |                          |                       |                                  |                   |                    |                      |  |  |
|---|----------------------|--------------------------|-----------------------|----------------------------------|-------------------|--------------------|----------------------|--|--|
| Ministry  | CONSULTANCY PAYABLES | NON-CONSULTANCY PAYABLES | GOODS SUPPLY PAYABLES | COURT DECREEES & ARBITRAL AWARDS | LEGAL FEES        | WORKS PAYABLE      | GRAND TOTAL          |  |  |
| Office of the Governor  | 9,278,492            | 1,302,000                | 6,206,856             | 533,631,481                      | 17,077,648        | 221,961,537        | 789,458,014          |  |  |
| Office of the Deputy Governor   | -                    | -                        | -                     | -                                | -                 | -                  | -                    |  |  |
| Department of Public Service Management & Administration                | -                    | -                        | -                     | -                                | -                 | -                  | -                    |  |  |
| Ministry of Water & Irrigation  | -                    | -                        | -                     | -                                | -                 | 883,105            | 883,105              |  |  |
| Ministry of Education, Training & Skills Development                    | -                    | -                        | 2,180,840             | -                                | -                 | 35,766,895         | 37,947,735           |  |  |
| Ministry of Roads, Public Works & Transport                             | -                    | -                        | 7,148,489             | -                                | -                 | 33,803,985         | 40,952,473           |  |  |
| Ministry of Health & Sanitation   | -                    | 720,000                  | 824,330               | -                                | -                 | 320,001,870        | 321,546,200          |  |  |
| Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives           | -                    | 15,406,179               | 78,671,911            | -                                | -                 | 24,084,592         | 118,162,682          |  |  |
| Ministry of Energy, Environment, Forestry, Natural & Mineral            | -                    | 1,585,714                | 27,348,985            | -                                | -                 | 20,778,780         | 49,713,480           |  |  |
| Ministry of Culture, Gender, Youth, ICT, Sports & Social Services       | -                    | -                        | 1,348,600             | -                                | -                 | 7,962,168          | 9,310,768            |  |  |
| Ministry of Finance, Economic Planning & Revenue Management             | -                    | -                        | 1,401,341             | -                                | -                 | 15,583,414         | 16,984,755           |  |  |
| County Public Service Board   | -                    | 1,044,750                | 2,347,760             | -                                | -                 | 258,200            | 3,650,710            |  |  |
| County Assembly Service Board   | -                    | -                        | -                     | -                                | -                 | -                  | -                    |  |  |
| Kitui Municipality  | -                    | -                        | 3,482,110             | -                                | -                 | -                  | 3,482,110            |  |  |
| Mwingi Town Administration  | -                    | -                        | 4,517,140             | -                                | -                 | 12,792,857         | 17,309,997           |  |  |
| Ministry of Agriculture & Livestock                                     | -                    | 67,995                   | -                     | -                                | -                 | 6,853,145          | 6,921,140            |  |  |
| Ministry of Lands, Housing and Urban Development                        | -                    | 4,147,000                | 2,970,795             | -                                | -                 | 7,785,045          | 14,902,840           |  |  |
| <b>Total</b>  | <b>9,278,492</b>     | <b>24,273,638</b>        | <b>138,449,157</b>    | <b>533,631,481</b>               | <b>17,077,648</b> | <b>708,515,594</b> | <b>1,431,226,010</b> |  |  |



Cell Phone:

0702615888/0702615444

0731717100



Tanathi Water Services Board Building,

Ground Floor

P.O BOX 33 – 90200

## COUNTY MINISTRY OF EDUCATION, ICT AND YOUTH DEVELOPMENT

### STALLED ECDE CLASSROOMS

#### 1. MWINGI NORTH

26/9/2022

| S/N          | NAME OF ECDE CENTRE/SCHL | VILLAGE             | WARD     | FY        | PROJECT STATUS   | COST OF WORKS DONE | AMOUNT PAID | FRESH BQ         | NAME OF CONTRACTOR           | CONTRACT OR PHONE NO. |
|--------------|--------------------------|---------------------|----------|-----------|------------------|--------------------|-------------|------------------|------------------------------|-----------------------|
| 1.           | Ciokereke Primary School | Kaivirya / Ngongoni | Tseikuru | 2017-2018 | Walling          | 415,000.00         | 415,000.00  | 821,480.00       | M/s Ciokereke Company Ltd    | 0721810883            |
| 2.           | Kimela Primary School    | Kimela              | Ngomeni  | 2015-2016 | Roofing Complete | 705,740.00         | 705,740.00  | 508,580.00       | M/s Ngomeni Rock Contractors | 0728176207            |
| 3.           | Mutulya Primary School   | Kimela              | Ngomeni  | 2014-2015 | Finishes         | 400,000.00         | 400,000.00  | 390,230.00       | M/s Ifra Inestments          | 0723818548            |
| <b>Total</b> |                          |                     |          |           |                  |                    |             | <b>1,720,290</b> |                              |                       |

#### 2. MWINGI CENTRAL SUB COUNTY

|              |                       |          |       |           |                      |              |            |                  |                                   |                           |
|--------------|-----------------------|----------|-------|-----------|----------------------|--------------|------------|------------------|-----------------------------------|---------------------------|
| 1            | Yumbe Primary School  |          | Waita | 2016-2017 | 10 % (substructure)  | 267,790.00   | 0.00       | 1,170,465.00     | M/s Shairqman Co. Ltd             | 0743396332/<br>0788952326 |
| 2            | Mitavo Primary School | Ngaani   | Nuu   | 2017-2018 | 100 % (substructure) | 900,530.00   | 900,530.00 | 0                | M/s Alfinza enterprises           | 0717290635                |
| 3            | Kaombe Primary        | Kyangati | Nuu   | 2016-2017 | 85 % (finishes)      | 905,110.00   | 397,830.00 | 695,000.00       | M/s Lemwa General Contractors Ltd | 0768614392                |
| 4            | Sosoma Primary        | Sushma   | Nguni | 2019-2020 | 100 % (complete)     | 1,029,227.00 | 716,159.00 | 0                | M/s Albon Company Limited         | 0724388677                |
| 5            | Nduvani Primary       |          | MUI   |           |                      |              |            | 862,325          |                                   |                           |
| <b>Total</b> |                       |          |       |           |                      |              |            | <b>2,727,790</b> |                                   |                           |

3. MWINGI WEST

| S/N          | NAME OF ECDE SCHOOL         | VILLAGE  | WARD           | F/Y       | PROJECT STATUS | COST OF WORKS | AMOUNT PAID | FRESH BOQS       | NAME OF CONTRACTOR      | CONTRACT OR PHON NO. |
|--------------|-----------------------------|----------|----------------|-----------|----------------|---------------|-------------|------------------|-------------------------|----------------------|
| 1            | Musonoke Pri. Sch           | Kairungu | Kiomo/Kyethani | 2021-2022 | 83%            | 1,199,450     | 1,000,000   | 191,450.00       | County target ltd       | 072695599            |
| 2            | Masaani Pri. Sch            | Wilzyei  | Kyome/Thaana   | 2015-2016 | 60%            | 765,000       | 460,600     | 455,960.00       | Annichotech enterprises | 072695599            |
| 3            | Negyani Pri. Sch.           | Kairungu | Kiomo/Kyethani | 2016-2017 | 47%            | 892,070       | 418,480     | 681,430.00       | Kikwamu Contractors Ltd |                      |
| 4            | A.I.C. Kwakaranga Pri. Sch. | Musuni   | Kyome/Thaana   | 2021-2022 | 98%            | 1,199,450     | NIL         | 0                | County target ltd       | 072820660            |
| <b>Total</b> |                             |          |                |           |                |               |             | <b>1,328,840</b> |                         |                      |

4. KITUI WEST

| S/NO         | NAME OF ECDE CENTRE/SCHOOL | VILLAGE  | WARD      | F/Y       | PROJECT STATUS | COST OF WORK DONE | AMOUNT PAID | FRESH BOQS (Ksh.) | NAME OF CONTRACTOR                                | CONTRACT OR PHON NO |
|--------------|----------------------------|----------|-----------|-----------|----------------|-------------------|-------------|-------------------|---|---------------------|
| 2            | Kangii Pri.School Ecde     | Kakeani  | Mutonguni | 2016-2017 | Stalled        | 369,130           | 369,130     | 731,120.00        | Syuki General Supplies and Contractors            | 0711111627          |
| 3            | Kwa Mumo Pri.School Ecde   | Kwa Mumo | Kithumula | 2021-2022 | Stalled        | Nil               | Nil         | 1,442,760.00      | Global Constructors and Software Agencies Limited | 07227718130         |
| <b>TOTAL</b> |                            |          |           |           |                |                   |             | <b>2,173,880</b>  |   |                     |



| S/N          | NAME OF ECDE CENTRE/SCHOOL | VILLAGE          | WARD          | F/Y       | PROJECT STATUS | COST OF WORKS DONE | AMOUNT PAID | FRESH BQ KES     | NAME OF CONTRACTOR                       | CONTRACTOR'S PHONE NO. |
|--------------|----------------------------|------------------|---------------|-----------|----------------|--------------------|-------------|------------------|--|------------------------|
| 1            | Ndandini Ecde              | Kyamatu/Nz anzu  | Voo/Kya matu  | 2013-2014 | 47%            | 588,740.00         | 196,452.00  | 769,450.00       | Samaki general service ltd               |                        |
| 2            | Kawala Ecde                | Kawala kaliku    | Mutitu kaliku | 2014-2015 | 61%            | 754,500.00         | 609,966.00  | 528,510.00       | Trison contractors                       |                        |
| 3            | Kitivo Ecde                | Kawala kaliku    | Mutitu kaliku | 2017-2018 | 73%            | 903,030.00         | 764,424.00  | 339,970.00       | Tusmus building and contraction agencies |                        |
| 4            | Ngaikini Ecde              | Ngungi kasunguni | Zombe Mwitika | 2016-2017 | 60%            | 745,460.00         | 634,950.00  | 497,550.00       | Maji Maji holding ltd                    | 0725235787             |
| 5            | Kandongo Ecde              | kikuu            | Zombe Mwitika | 2015-2016 | 37%            | 465,150.00         | 334,620.00  | 892,740.00       | Kajecy Agecies                           |                        |
| 6            | Kasunguni Ecde             | Ngungi kasunguni | Zombe Mwitika | 2014-2015 | 60%            | 741,610.00         | 513,481.50  | 501,401.00       | Ossai Kenya ltd                          |                        |
| 7            | Kisiuni Ecde               | Ngungi kasunguni | Zombe Mwitika | 2016-2017 | 60%            | 745,460.00         | 643,950.00  | 497,550.00       | Resa enterprises                         | 0725235787             |
| <b>Total</b> |                            |                  |               |           |                |                    |             | <b>4,027,171</b> |  |                        |

#### 6. KITUI CENTRAL

| S/N | NAME OF ECDE CENTRE/SCHOOL                              | VILLAGE | WARD            | F/Y       | PROJECT STATUS | CONTRACT AMOUNT | COST OF WORKS DONE | AMOUNT PAID  | FRESH BQ KES | NAME OF CONTRACTOR | CONTRACTOR'S PHONE No. |
|-----|---|---------|-----------------|-----------|----------------|-----------------|--------------------|--------------|--------------|--------------------|------------------------|
| 1.  | Construction of ECDE Classroom at Muuthi Primary School | Muuthi  | Kyangwihya East | 2020-2021 | 100% Complete  | 1,260,608.00    | 1,260,608.00       | 1,260,608.00 | NIL          | Kachopa Co. Ltd    | 0724355533             |

| S/N          | NAME OF ECDE CENTRE/SCHOOL                                   | VILLAGE      | WARD             | F/Y       | PROJECT STATUS | CONTRACT AMOUNT | COST OF WORKS DONE | AMOUNT PAID | FRESH BQ KES   | NAME OF CONTRACTOR      | CONTRACTOR'S PHONE No. |
|--------------|--|--------------|------------------|-----------|----------------|-----------------|--------------------|-------------|----------------|-------------------------|------------------------|
| 2.           | Construction of ECDE Classroom at Kwa Kunuwwa Primary School | Kyamathya ka | Kyangwithya West | 2020-2021 | 100% Complete  | 1,199,400       | 1,199,400          | 1,199,400   | NIL            | Nzomak Enterprises Ltd. | 071740197              |
| 3.           | Construction of ECDE Classroom at Kamandio Primary School    | Kamandio     | Miambani         | 2020-2021 | 76% Complete   | 1,122,610       | 848,260            | 848,260     | 135,000        | Renven Contractors Ltd. | 072159581              |
| 4.           | Construction of ECDE Classroom at Mutendea Primary School    | Mutendea     | Township         | 2020-2021 | 70% Complete   | Not Known       | Not Known          | Not Known   | Not Known      | Not Known               | Not Known              |
| <b>TOTAL</b> |  |              |                  |           |                |                 |                    |             | <b>135,000</b> |                         |                        |

7. KITUI SOUTH SUB-COUNTY

| S/NO         | NAME OF ECDE CENTRE /SCHOOL                                      | VILLAGE           | WARD  | FINANCIAL YEAR | PROJECT STATUS             | COST OF WORKS DONE | AMOUNT PAID | FRESH BQS AMOUNTS | NAME OF CONTRACTOR       | CONTRACTORS PHONE NO |
|--------------|--|-------------------|-------|----------------|----------------------------|--------------------|-------------|-------------------|--------------------------|----------------------|
| 1            | Nyayo/Iloyi ECDE class EIYD                                      | Isaa              | Mutha | 2017-2018      | Walling                    | 998,950            | 300,000     | 851,990           | M/s Kamwando enterprises |                      |
| 2            | Proposed construction of ECDE class of Imelu primary school EIYD | Maluma            | Athi  | 2021-2022      | Finishes                   | 848,310            | Nil         | 105,910           |                          | 0710515542           |
| 3            | Proposed construction of Kakooni ECDE classroom (EIYD)           | Kaatene/Kalambani | Mutha | 2021-2022      | Stalled at finishing level |                    |             | 100,550           |                          |                      |
| <b>Total</b> |  |                   |       |                |                            |                    |             | <b>1,058,450</b>  |                          |                      |

8. KITUI RURAL SUBCOUNTY

| S/NO | NAME OF ECDE CENTER/SCHOOL     | VILLAGE | WARD    | FINANCIAL YEAR | PROJECT STATUS | COST OF WORKS DONE | AMOUNT PAID | FRESH BQS AMOUNTS | NAME OF CONTRACTOR          | CONTRACTORS PHONE NO. |
|------|--------------------------------|---------|---------|----------------|----------------|--------------------|-------------|-------------------|-----------------------------|-----------------------|
| 1    | Mwizengi Primary School (EIYD) | Mbitini | Mbitini | 2014-2015      | Finishes       | 600,000            | 600,000     | 254,520           | Alemako General Contractors | 0710355118            |

|              |                             |         |           |           |             |     |     |   |                        |             |
|--------------|-----------------------------|---------|-----------|-----------|-------------|-----|-----|---|------------------------|-------------|
| 2            | Isova Primary School (EIYD) | Katwala | Mbitini   | 2021-2022 | Not Started | Nil | Nil | 0 | Jevisa Limited         | 07264845566 |
| 3            | Kavoo Primary School (EIYD) | Kitooni | Kanya ngi | 2021-2022 | Not Started | Nil | Nil | 0 | Rajoh Networks Limited | 07264845566 |
| <b>Total</b> |                             |         |           |           |             |     |     |   | <b>254,520</b>         |             |

Eng. Jacob Kakundi

**CECM - EDUCATION, ICT AND YOUTH DEVELOPMENT**

## ANNEX VI

## COUNTY GOVERNMENT OF KITUI

## SCHEDULE WITH RECOMMENDED ALLOCATION REINSTATEMENT TO CATER FOR NEGATIVE IFMIS BALANCES

| S. NO.        | MINISTRY   | PROGRAMME     | BUDGET LINE AFFECTED  | AVAILABLE IFMIS BALANCES AS AT 12TH APRIL, 2023 | PROPOSED MOVEMENTS | COMMITTEE RECOMMENDED AMOUNT FOR REINSTATEMENT |                    |
|---------------|--|---------------|---|---|--------------------|--|--------------------|
| 1             | OFFICE OF THE GOVERNOR                                 | P1            | General Administration, Planning and Support Services<br>2210503            | 129,863   | 200,000            | (70,137)                                       |                    |
|               |  | P2            | National Social Safety Net<br>3111001                                       | 10  | 100,000            | (99,990)                                       |                    |
|               |  | P3            | Special Programmes, Public Affairs and Human Resource Management<br>2210503 | 245,233   | 250,000            | (4,767)  |                    |
|               |  | P4            | Legal and Head of Public Service  | 2220101   | 25,144             | 700,000  | (674,856)          |
|               |  |               |   | 3111401   | 3,546,255          | 3,806,255                                      | (260,000)          |
|               |  | P5            | Decentralized Units Service Delivery  | 2210102   | 19,158             | 60,000   | (40,842)           |
|               |  |               |   | 2210503   | 220,010            | 270,000  | (49,990)           |
| <b>TOTALS</b> |  |               | <b>4,185,673</b>  | <b>5,386,255</b>                                | <b>(1,200,582)</b> |  |                    |
| 2             | OFFICE OF THE DEPUTY GOVERNOR                          | P1            | General Administration, Planning and Support Services<br>2210802            | 124,400   | 150,000            | (25,600)                                       |                    |
|               |  | <b>TOTALS</b> |   |   | <b>124,400</b>     | <b>150,000</b>                                 | <b>(25,600)</b>    |
| 3             | BASIC EDUCATION  | P1            | General Administration, Planning and Support Services                       | 2210708   | 124,800            | 224,800  | (100,000)          |
|               |  |               |   | 2210802   | 25,050             | 125,050  | (100,000)          |
|               |  |               |   | 2211399   | 12,600             | 32,600   | (20,000)           |
|               |  |               |   | 3111401   | (166,539)          | 245,473  | (412,012)          |
|               |  | P2            | Primary Education   | 2210201   | 70,000             | 163,000  | (93,000)           |
|               |  |               |   | 2210703   | -                  | 80,970   | (80,970)           |
|               |  | P3            | Training and Development<br>2210801   | 22,500  | 40,500             | (18,000)                                       |                    |
| <b>TOTALS</b> |  |               | <b>88,411</b>   | <b>912,393</b>                                  | <b>(823,982)</b>   |  |                    |
| 4             | INFRASTRUCTURE, HOUSING AND PUBLIC WORKS               | P1            | General Administration, Planning and Support Services<br>2210504            | 97,760  | 100,000            | (2,240)  |                    |
|               |  | P3            | Roads & Public Works  | 2210302   | 1,500              | 9,000  | (7,500)            |
|               |  |               |   | 3111002   | 111,992            | 250,000  | (138,008)          |
|               |  |               |   | 2220105   | 20,552             | 120,000  | (99,448)           |
|               |  |               |   | 3111402   | 1,237,850          | 1,455,670                                      | (217,820)          |
| <b>TOTALS</b> |  |               | <b>1,469,654</b>  | <b>1,934,670</b>                                | <b>(465,016)</b>   |  |                    |
|               | MINISTRY OF HEALTH AND SANITATION                      | P2            | Health Policy, Planning<br>3111504  | 4,755,722                                       | 10,000,000         | (5,244,278)                                    |                    |
|               |  | <b>TOTALS</b> |   |   | <b>4,755,722</b>   | <b>10,000,000</b>                              | <b>(5,244,278)</b> |
|               | MINISTRY OF TRADE, COOPERATIVES AND INVESTMENTS        | P2            | Trade Development and Promotion   | 2210307   | 5,978              | 10,000   | (4,022)            |
|               |  |               |   | 2211101   | 25,850             | 300,000  | (274,150)          |
|               |  | P3            | Marketing Value Addition and Research<br>2210504                            | 3,146,122                                       | 3,230,000          | (83,878)                                       |                    |
|               |  | <b>TOTALS</b> |   |   | <b>3,177,950</b>   | <b>3,540,000</b>                               | <b>(362,050)</b>   |
|               | MINISTRY OF ENVIRONMENT, TOURISM AND NATURAL RESOURCES | P1            | General Administration, Planning and Support Services<br>3111001            | 4,481   | 150,000            | (145,519)                                      |                    |
|               |  | P4            | Climate Change Adaptation and Mitigation<br>3111401                         | 158,354   | 921,239            | (762,885)                                      |                    |

| S. NO. | MINISTRY  | PROGRAMME     |   | BUDGET LINE AFFECTED | AVAILABLE IFMIS BALANCES AS AT 12TH APRIL, 2023 | PROPOSED MOVEMENTS | COMMITTEE RECOMMENDED AMOUNT FOR REINSTATEMENT |
|--------|---|---------------|---|----------------------|---|--------------------|--|
|        |   | <b>TOTALS</b> |   |                      | 162,835   | 1,071,239          | (908,404)                                      |
|        | MINISTRY OF GENDER, SPORTS AND CULTURE                      | P5            | Sports Training and Competitions                        | 2211101              | -   | 250,000            | (250,000)                                      |
|        |   | P6            | Culture   | 2220101              | 35,000  | 235,000            | (200,000)                                      |
|        |   | P7            | Social Development and Children Services                | 2210503              | 25,000  | 50,000             | (25,000)                                       |
|        |   | <b>TOTALS</b> |   |                      | 60,000  | 535,000            | (475,000)                                      |
|        | COUNTY TREASURY   |               | Administration, Planning and Support Services           | 2210703              | -   | 250,000            | (250,000)                                      |
|        |   | P1            | Support Services  | 2210715              | 288   | 250,000            | (249,712)                                      |
|        |   | <b>TOTALS</b> |   |                      | 288   | 500,000            | (499,712)                                      |
|        | COUNTY PUBLIC SERVICE BOARD                                 | P1            | General Administration, Planning and Support Services   | 2210301              | 8,500   | 1,000,000          | (991,500)                                      |
|        |   |               |   | 2210201              | 40,000  | 70,000             | (30,000)                                       |
|        |   |               |   | 2210503              | 58,960  | 100,000            | (41,040)                                       |
|        |   | P3            | Governance and County Values                            | 2210701              | 165,600   | 200,000            | (34,400)                                       |
|        |   | <b>TOTALS</b> |   |                      | 273,060   | 1,370,000          | (1,096,940)                                    |
|        | MWINGI TOWN ADMINISTRATION                                  |               |   | 2210303              | 27,296  | 300,000            | (272,704)                                      |
|        |   |               |   | 2210503              | 15,000  | 30,000             | (15,000)                                       |
|        |   | P1            | General Administration, Planning and Support Services   | 2210504              | 104,150   | 120,000            | (15,850)                                       |
|        |   |               |   | 2211016              | 4,040   | 450,200            | (446,160)                                      |
|        |   | P2            | Government Buldings                                     | 2210202              | 25,402  | 38,402             | (13,000)                                       |
|        |   | P3            | Urban and Metropolitan Development                      | 3111401              | -   | 30,000             | (30,000)                                       |
|        |   | P5            | Devolution Services                                     | 2210201              | -   | 24,000             | (24,000)                                       |
|        |   | <b>TOTALS</b> |   |                      | 175,888   | 992,602            | (816,714)                                      |
|        | MINISTRY OF LIVESTOCK, APICULTURE AND FISHERIES DEVELOPMENT |               | General Administration, Planning and Support Services   | 2210504              | 189,157   | 250,000            | (60,843)                                       |
|        |   |               |   | 2211102              | 700   | 853,700            | (853,000)                                      |
|        |   | P1            | Support Services  | 2220210              | 558   | 1,000,000          | (999,442)                                      |
|        |   |               | Agribusiness and Information Management                 | 2220101              | 568,127   | 1,603,613          | (1,035,486)                                    |
|        |   | P3            |   | 2220210              | -   | 238,120            | (238,120)                                      |
|        |   |               | Agricultural Information Management(Extension Services) | 2211102              | -   | 400,000            | (400,000)                                      |
|        |   | SP 3.2        |   | 2220210              | -   | 566,000            | (566,000)                                      |
|        |   | P5            | Fisheries Development and Management                    | 2211102              | -   | 44,750             | (44,750)                                       |
|        |   | P6            | Livestock Development and Apiculture                    | 2220210              | -   | 50,000             | (50,000)                                       |

| S. NO. | MINISTRY | PROGRAMME          |   | BUDGET<br>LINE<br>AFFECTED | AVAILABLE<br>IFMIS<br>BALANCES AS<br>AT 12TH APRIL,<br>2023 | PROPOSED<br>MOVEMENTS | COMMITTEE<br>RECOMMENDED<br>AMOUNT FOR<br>REINSTATEMENT |
|--------|----------|--------------------|---|----------------------------|---|-----------------------|---|
|        |          | SP 6.2             | Livestock Diseases<br>Management and<br>Control | 2211102                    | -   | 60,500                | (60,500)  |
|        |          | <b>TOTALS</b>      |   |                            | <b>758,542</b>  | <b>5,066,683</b>      | <b>(4,308,141)</b>                                      |
|        |          | <b>GRAND TOTAL</b> |   |                            | <b>15,108,023</b>   | <b>31,308,842</b>     | <b>(16,226,419)</b>                                     |





## ANNEX VII

## COUNTY GOVERNMENT OF KITUI

## RECOMMENDED EXPENDITURE BY PROGRAMME FOR FY 2022/23

| VOTE CODE<br>TITLE  | PROGRAMME CODE AND TITLE   | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                |
|---|--|------------------------|--------------------------|----------------------|
|   |  | Kshs                   | Kshs                     | Kshs                 |
|   |  |                        |                          |                      |
| Office of The<br>Governor   | <b>Total</b>   | <b>1,143,961,608</b>   | <b>858,126,161</b>       | <b>2,002,087,769</b> |
|   | 0701003710 P1: General Administration Planning and Support Services          | 774,544,694            | 756,440,348              | 1,530,985,042        |
|   | 0702003710 P2: National Social Safety Net                                    | 103,367,262            | 30,000,000               | 133,367,262          |
|   | 0704003710 P3 Special Programmes   | 55,304,650             | -                        | 55,304,650           |
|   | 0705003710 P4: Cabinet Affairs, Public Affairs and Human Resource Management | 22,711,873             | -                        | 22,711,873           |
|   | 0705003710 P6: County Government Administration and Field Services           | 51,306,747             | 71,685,813               | 122,992,560          |
|   | 0706003710 P7: Devolution Services   | 5,276,527              | -                        | 5,276,527            |
|   | 0707003710 P8: Monitoring and Evaluation                                     | 17,402,164             | -                        | 17,402,164           |
|   | Office of the Chief of Staff   | 42,526,692             | -                        | 42,526,692           |
|   | Office of the County Attorney  | 71,520,999             | -                        | 71,520,999           |
| Office of The Deputy<br>Governor                                    | <b>Total</b>   | <b>45,325,284</b>      | <b>6,805,853</b>         | <b>52,131,136</b>    |
|   | 0701003710 P1: General Administration Planning and Support Services          | 9,940,196              | -                        | 9,940,196            |
|   | 0305003710 P2: Tourism Development and Promotion                             | 21,506,088             | 1,384,853                | 22,890,940           |
|   | Performance Contracting, Disaster and Emergency Services                     | 13,879,000             | 5,421,000                | 19,300,000           |
| Department of<br>Public Service<br>Management and<br>Administration | <b>Total</b>   | <b>192,294,372</b>     | <b>-</b>                 | <b>192,294,372</b>   |
|   | 0701003710 P1: General Administration Planning and Support Services          | 63,192,967             | -                        | 63,192,967           |
|   | 0705003710 P2: County Government Administration and Field Services           | 58,399,621             | -                        | 58,399,621           |
|   | 0706003710 P3: Devolution Services   | 66,273,184             | -                        | 66,273,184           |
|   | 0707003710 P4: Monitoring and Evaluation                                     | 4,428,600              | -                        | 4,428,600            |
| Agriculture, Water<br>& Irrigation                                  | <b>Total</b>   | <b>243,210,229</b>     | <b>526,726,466</b>       | <b>769,936,695</b>   |
|   | 0101003710 P1: General Administration Planning and Support Services          | 112,441,378            | -                        | 112,441,378          |
|   | 0102003710 P2: Crop Development and Management                               | 185,255                | 108,043,843              | 108,229,098          |
|   | 0103003710 P3: Agribusiness and Information Management                       | 7,880,402              | -                        | 7,880,402            |
|   | 0101020000 P4: Agricultural Extension Services and Training                  | 5,612,562              | 5,500,000                | 11,112,562           |
|   | 0104003710 P5: Irrigation and Drainage Infrastructure                        | 6,018,502              | 127,000,000              | 133,018,502          |
|   | 0111003710 P8: Water Resources Management                                    | 111,072,130            | 286,182,623              | 397,254,753          |
|   |  |                        |                          |                      |
| Basic Education,<br>ICT & Youth<br>Development                      | <b>Total</b>   | <b>566,076,813</b>     | <b>96,546,579</b>        | <b>662,623,392</b>   |
|   | 0501003710 P1: General Administration, Planning and Support Services         | 235,499,000            | -                        | 235,499,000          |
|   | 0502003710 P2: Primary Education   | 304,225,684            | 84,303,985               | 388,529,669          |
|   | 021000 P3 ICT Infrastructure Development                                     | 1,388,290              | -                        | 1,388,290            |
|   | 0504003710 P4: Youth Training and Development                                | 24,963,839             | 12,242,594               | 37,206,433           |
|   | 0503003710 P5: Quality Assurance and Standards                               | -                      | -                        | -                    |
| Infrastructure,<br>Housing, Transport<br>and Public Works           | <b>Total</b>   | <b>253,087,579</b>     | <b>625,226,076</b>       | <b>878,313,655</b>   |
|   | 0101003710 P1: General Administration Planning and Support Services          | 206,757,547            | -                        | 206,757,547          |
|   | 0107003710 P3: Housing Development and Human Settlement                      | 2,577,000              | -                        | 2,577,000            |
|   | 0109003710 P4: Government Buildings  | 10,946,508             | 10,118,945               | 21,065,453           |
|   | 0110003710 P5: Road Transport  | 32,806,524             | 615,107,131              | 647,913,655          |
|   |  |                        |                          |                      |
| Health & Sanitation   | <b>Total</b>   | <b>3,412,276,672</b>   | <b>200,210,862</b>       | <b>3,612,487,534</b> |
|   | 0401003710 P1: General Administration, Planning & Support Services           | 1,049,460,980          | 58,982,095               | 1,108,443,075        |
|   | 0404003710 P2: Maternal and Child Health                                     | 687,905,125            | 42,566,085               | 730,471,210          |
|   | 0403003710 P3: Preventive & Promotive Health Services                        | 12,107,723             | -                        | 12,107,723           |

| VOTE CODE<br>TITLE                             | PROGRAMME CODE AND TITLE   | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                |
|--|--|------------------------|--------------------------|----------------------|
|  |  | Kshs                   | Kshs                     | Kshs                 |
|  | 0402003710 P4: Curative Health Services                              | 1,662,802,845          | 98,662,682               | 1,761,465,527        |
| Trade, Cooperatives<br>& Investment            | <b>Total</b>   | <b>175,357,811</b>     | <b>121,095,244</b>       | <b>296,453,054</b>   |
|  | 0301003710 P1: General administration and support-H/Qs               | 106,363,368            | -                        | 106,363,368          |
|  | 0303003710 P2: Trade development and Promotion                       | 24,934,977             | 121,095,244              | 146,030,220          |
|  | 0304003710 P3: Cooperative development and Management                | 44,059,466             | -                        | 44,059,466           |
| Environment,<br>Tourism & Natural<br>Resources | <b>Total</b>   | <b>133,294,056</b>     | <b>80,055,591</b>        | <b>213,349,647</b>   |
|  | 1001003710 P1 General Administration, Planning and Support Services  | 91,022,916             | -                        | 91,022,916           |
|  | 1002003710 P2 Environment Management and Protection                  | 16,159,969             | 35,000,000               | 51,159,969           |
|  | 0305003710 P2: Tourism Development and Promotion                     | 8,076,748              | -                        | 8,076,748            |
|  | 1005003710 P3 Power Transmission and Distribution                    | 1,748,370              | 3,000,000                | 4,748,370            |
|  | 1006003710 P4 Alternative Energy Technologies                        | 3,971,724              | 41,015,151               | 44,986,875           |
|  | 1008003710 P5 Mineral Resources Management                           | 12,314,329             | 1,040,440                | 13,354,769           |
| Gender, Sports &<br>Culture                    | <b>Total</b>   | <b>104,837,667</b>     | <b>110,315,602</b>       | <b>215,153,269</b>   |
|  | 0301003710 P1: General Administration, Planning and Support Services | 55,557,570             | -                        | 55,557,570           |
|  | 0902003710 P2: Gender  | 10,079,780             | 3,800,000                | 13,879,780           |
|  | 0903003710 P3: Sports  | 10,477,231             | 53,506,816               | 63,984,047           |
|  | 0904003710 P4: Culture   | 4,604,097              | 30,008,786               | 34,612,883           |
|  | 021000 P5 ICT Infrastructure Development                             | 7,995,000              | -                        | 7,995,000            |
|  | 0504003710 P6: Youth Training and Development                        | 10,955,528             | -                        | 10,955,528           |
|  | 0905003710 P7: Social Development and Children Services              | 5,168,461              | 23,000,000               | 28,168,461           |
| County Treasury                                | <b>Total</b>   | <b>449,871,128</b>     | <b>144,622,885</b>       | <b>594,494,013</b>   |
|  | 0701003710 P1: General Administration, Planning and Support Services | 289,841,071            | 144,622,885              | 434,463,957          |
|  | 0710003710 P2: Economic Policy and County Planning                   | 56,999,219             | -                        | 56,999,219           |
|  | 0711003710 P3: Monitoring and Evaluation Services                    | 10,925,000             | -                        | 10,925,000           |
|  | 0712003710 P4: Public Financial Management                           | 92,105,838             | -                        | 92,105,838           |
| County Public<br>Service Board                 | <b>Total</b>   | <b>85,570,933</b>      | <b>-</b>                 | <b>85,570,933</b>    |
|  | 0701003710 P1: General Administration, Planning and Support Services | 59,323,883             | -                        | 59,323,883           |
|  | 0713003710 P2: Human Resource Management and Development             | 21,291,610             | -                        | 21,291,610           |
|  | 0714003710 P3: Governance and County Values                          | 4,955,440              | -                        | 4,955,440            |
| County Assembly<br>Service Board               | <b>Total</b>   | <b>1,300,819,066</b>   | <b>229,058,553</b>       | <b>1,529,877,619</b> |
|  | 0701013710 P1: General Administration, Planning and Support Services | 294,780,749            | 229,058,553              | 523,839,302          |
|  | 0715013710 P2: Legislation, Representation and Oversight             | 1,006,038,317          | -                        | 1,006,038,317        |
| Kitui Municipality                             | <b>Total</b>   | <b>115,620,706</b>     | <b>78,654,228</b>        | <b>194,274,934</b>   |
|  | 0201003710 P1: General Administration Planning and Support Services  | 61,061,081             | -                        | 61,061,081           |
|  | 0202003710 P2: Road Transport  | 9,500,000              | 60,654,228               | 70,154,228           |
|  | 0307003710 P 3: Trade Development and Promotion                      | 5,300,000              | 1,800,000                | 7,100,000            |
|  | 0730003710 P.4 Control and Management of Public finances             | 17,877,938             | -                        | 17,877,938           |
|  | 0900003710 P .5 Social Protection, Culture and Recreation            | 21,881,687             | 16,200,000               | 38,081,687           |
|  | 26405033710 P .6 Kenya Urban Support Programme                       | -                      | -                        | -                    |
| Mwingi Town<br>Administration                  | <b>Total</b>   | <b>70,224,111</b>      | <b>49,221,414</b>        | <b>119,445,525</b>   |
|  | 0201003710 P1: General Administration Planning and Support Services  | 61,324,376             | -                        | 61,324,376           |
|  | 1001000000 P2: Environmental Policy Management                       | 940,000                | 9,118,926                | 10,058,926           |
|  | 0109003710 P3: Government Buildings                                  | 2,414,563              | 6,460,000                | 8,874,563            |

| VOTE CODE<br>TITLE                                       | PROGRAMME CODE AND TITLE  | RECURRENT<br>ESTIMATES | DEVELOPMENT<br>ESTIMATES | TOTAL                 |
|--|---|------------------------|--------------------------|-----------------------|
|  |   | Kshs                   | Kshs                     | Kshs                  |
|  | 0207003710 P4: Urban and Metropolitan Development                   | 4,500,064              | 29,142,531               | 33,642,595            |
|  | 0706003710 P5: Devolution Services                                  | 1,045,108              | 4,499,957                | 5,545,065             |
| Livestock,<br>Apiculture and<br>Fisheries<br>Development | <b>Total</b>  | <b>294,096,041</b>     | <b>480,978,291</b>       | <b>775,074,332</b>    |
|  | 0101003710 P1: General Administration Planning and Support Services | 247,216,467            | -                        | 247,216,467           |
|  | 0105003710 P2: Fisheries Development and Management                 | 1,266,776              | 1,000,000                | 2,266,776             |
|  | 0106003710 P3: Livestock Resources Management and Development       | 8,931,889              | 20,347,400               | 29,279,289            |
|  | 0102003710 P5: Crop Development and Management                      | 4,698,070              | 297,098,909              | 301,796,979           |
|  | 0103003710 P6: Agribusiness and Information Management              | 10,123,526             | 95,000,000               | 105,123,526           |
|  | 0101020000 P7: Agricultural Extension Services and Training         | 21,859,313             | 67,531,982               | 89,391,295            |
| Lands and Physical<br>Planning                           | <b>Total</b>  | <b>76,978,529</b>      | <b>35,506,156</b>        | <b>112,484,685</b>    |
|  | 0101003710 P1: General Administration Planning and Support Services | 65,847,579             | -                        | 65,847,579            |
|  | 0108003710 P2: Land Policy and Planning                             | 8,775,000              | 20,483,111               | 29,258,111            |
|  | 0107003710 P3: Housing Development and Human Settlement             | 2,355,950              | 15,023,045               | 17,378,995            |
| <b>Total Voted<br/>Expenditure Kshs</b>                  |   | <b>8,662,902,604</b>   | <b>3,643,149,961</b>     | <b>12,306,052,565</b> |

|  |                            |                      |                      |                       |
|--|----------------------------|----------------------|----------------------|-----------------------|
|  | County Executive           | 7,362,083,538        | 3,414,091,408        | 10,776,174,946        |
|  | County Assembly            | 1,300,819,066        | 229,058,553          | 1,529,877,619         |
|  | <b>Total County Budget</b> | <b>8,662,902,604</b> | <b>3,643,149,961</b> | <b>12,306,052,565</b> |
|  | <b>PERCENTAGE</b>          | <b>70%</b>           | <b>30%</b>           | <b>100%</b>           |



## ANNEX VII

### COUNTY ASSEMBLY OF KITUI

#### MINUTES OF THE COMMITTEE ON BUDGET AND APPROPRIATIONS MEETING HELD AT PRIDEINN AZURE NAIROBI ON 23<sup>RD</sup> APRIL, 2023 AT 4.00PM.

#### MEMBERS PRESENT

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

#### IN ATTENDANCE:

- |                       |                       |
|-----------------------|-----------------------|
| 1. Charles Nyaga -    | Senior Fiscal Analyst |
| 2. A. Mulandi Kavali- | First Clerk Assistant |
| 3. Chris Mwangangi-   | First Clerk Assistant |
| 4. Onesmus Mbuko-     | Fiscal Analyst        |

#### AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of Committee report on consideration of the Kitui County Supplementary Budget II, for the financial year 2022/2023.

MIN (BAC) 017/2022: COMMUNICATION FROM THE CHAIR

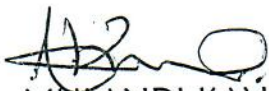
The Chairperson thanked and welcomed the Members for the effort they had shown in delivery of their mandate. He explained to the Committee that the meeting convened was for the purpose of adopting the Committee report on consideration of the Kitui County Supplementary Budget II, for the financial year 2022/2023. The adoption exercise was as provided for under the provisions of Standing Order 179(4). He finally guided that at the end of the meeting, the Committee will adjourn since it will have concluded the exercise/business under consideration.

MIN (BAC) 018/2022: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II, FOR THE FINANCIAL YEAR 2022/2023.

The Members were taken through the draft report, deliberated and adopted the same as the final copy for onward transmission to the Office of Speaker for approval.

MIN (BAC) 019/2022: ADJOURNMENT

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



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



CONFIRMED BY:  
(HON. ZACCHAEUS IVUTHA SYENGO)  
CHAIRPERSON, COMMITTEE ON BUDGET AND APPROPRIATIONS.  
COUNTY ASSEMBLY OF KITUI.