

COUNTY ASSEMBLY OF KITUI

Clerk's Office,  
Kitui County  
Assembly,  
P.O. Box 694-90200,  
Kitui, Kenya.



OFFICE OF THE CLERK

TEL: (044)22914  
Email: kituiassembly@gmail.com  
kituiassembly@gmail.com

INTERNAL MEMORANDUM

**FROM:** Clerk Assistant (Serving the County Budget and Appropriations Committee)

**TO:** The Clerk of Assembly

**THRO.** I/C LP & P

**DATE:** 24<sup>th</sup> October, 2023

**REF:** CAK/FIN/5/1/VOL. XXXVI/(31)

**SUBJECT:** REPORT ON CONSIDERATION OF HIS EXCELLENCY THE GOVERNOR'S MEMORANDUM TO THE KITUI COUNTY SUPPLEMENTARY APPROPRIATION BILL, 2023 (C/A BILL NO. 5, 2023).

The above subject matter refers;

Forwarded herewith, please find the report by the County Budget and Appropriations Committee on consideration of the Governor's Memorandum to the Kitui County Appropriations Bill, 2023 (C/A Bill No. 5, 2023).

The report is as adopted by the Committee pursuant to Standing Order 179(4).

Kindly advise on its facilitation for approval for tabling.

*[Signature]*  
Mulandi Kavali  
First Clerk Assistant.

*[Signature]*  
Approved.  
25/10/2023

*[Signature]*  
Mr. Speaker  
you may approve  
25/10/2023

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KITUI

P. O BOX 694

CLERK OF ASSEMBLY CHAMBERS

OCTOBER, 2023

(C/A BILL NO. 5, 2023)

COUNTY SUPPLEMENTARY APPROPRIATION BILL, 2023

HIS EXCELLENCY THE GOVERNOR'S MEMORANDUM ON THE KITUI

CONSIDERATION OF

REPORT ON

THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE

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THIRD ASSEMBLY – (SECOND SESSION)

THE COUNTY ASSEMBLY



COUNTY GOVERNMENT OF KITUI

## ANNEXURES

1. Signed Committee Members List (Annex i)
2. Summary of Budget Items affected by the Memorandum (Annex ii)
3. Committee Minutes Adopting the Report (Annex iii)



**1.0 PREAMBLE**

**Mr. Speaker,**

The Constitution of Kenya (CoK), 2010 and the Public Finance Management (PFM) Act, 2012 both places significant responsibilities on the County Assemblies as relates to financial management in particular regarding to resource mobilization, allocation, monitoring and control. Section 130 and 131 of the PFM Act, 2012 bestows the fundamental responsibility of the County Budget approval and the relevant appropriations law to the County Assemblies.

**Mr. Speaker,**

Further to the above provisions of the law, Section 135(2) and (6) of the same Act describes specific responsibilities to the County Assembly for approval of a supplementary budget and a supplementary appropriation law respectively. It is important to note that the PFM Act, 2012 and the County Assembly Standing Orders (S.O.) highlights the logical sequence of events as pertains to the budget processing, appropriation bills and their approvals thereof.

**Mr. Speaker,**

The Kitui County Supplementary Budget Estimates for the Financial Year 2023/2024 and the Appropriation Bill were approved by the Assembly on 27<sup>th</sup> September, 2023 and 4<sup>th</sup> October, 2023 respectively. The vellum on the Appropriation Bill was forwarded to the Governor on 5<sup>th</sup> October, 2023 for assent pursuant to Standing Order No. 134(1).

**Mr. Speaker,**

Standing Order No. 134 inter-alia provides: -

of the Committee. Currently the Committee is comprised of the following

Membership: -

- |                                   |                   |
|-----------------------------------|-------------------|
| 1. Hon. Zacchaesus 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. Mercy Muliwa Muema        | -Member           |
| 9. Hon. Mary Mwende Mutune        | -Member           |

## 2.2 The Committee's Mandate

**Mr. Speaker,**

S.O. No. 186 (3) outlines the roles of the County Budget and Appropriations Committee as to inter alia: -

- i. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget.
- ii. Discuss and review the estimates and make recommendations to the Assembly.
- iii. Examine Bills related to the County budget, including Appropriations Bill; and budget outlay.

Arising therefrom, and further pursuant to S.O. No. 134(4), the Committee has considered the Governor's Memorandum on the Kitui County Supplementary Appropriation Bill, 2023 (C/A Bill, No. 5, 2023) in pursuit of her mandate as articulated in the above provisions of the S.O.s

Memorandum during the morning sitting of 25<sup>th</sup> October, 2023. morning sitting of 24<sup>th</sup> October, 2023 to consider and table a report on the Committee was directed by the Speaker to hold a meeting on the rise of the It is against this backdrop that on committal of the Memorandum, the

**Mr. Speaker,**

the Governor setting out the reasons not for ascending the subject Bill. 1, 2023/2024. However, the same was returned with a memorandum by approved by the Assembly to allow spending on the Supplementary Budget As explained above in this report, a supplementary appropriation bill was

**Mr. Speaker,**

Bill to be introduced for Approval by the Assembly. Supplementary Budget has been approved, a Supplementary Appropriation Section 135(6) of the PFM Act, 2012 envisages a situation where a government entity to withdraw funds from the consolidated funds.

spend on an approved budget. It is the law that confers the power to the An Appropriation Bill is a piece of legislation that gives the authority to

**Mr. Speaker,**

**4.0 BACKGROUND**

for approval during the Committee of the Whole County Assembly. memorandum on the bill to come up with recommendations to the House engaged into conclusive discussion and analysis of the contents of the In considering this memorandum therefore, the Members of the Committee

**Mr. Speaker,**

**6.0 OBSERVATIONS OF THE GOVERNOR'S MEMORANDUM ON THE**

**KITUI COUNTY SUPPLEMENTARY APPROPRIATION BILL, 2023 (C/A BILL**

**NO. 5, 2023).**

**Mr. Speaker,**

The Committee observed the following from the submitted memorandum:

1. The Memorandum on the Kitui County Supplementary Appropriation Bill, 2023 (C/A Bill No. 5, 2023) as submitted affects the subject Bill in quite a number of areas for both development and recurrent expenditures. The reservations not only affect the Schedules but also Clauses two (2) and four (4) of the Bill. In overall the Memorandum reduces the overall sum to be issued out of revenue fund from Kshs. 2,185,794,096 to Kshs. 2,175,294,096, a reduction of Kshs. 10,500,000.
2. The Memorandum as submitted affects five (5) Ministries only as indicated in the table below:

**Table 1: Summary of Budget Items affected by Memorandum on Supplementary I For FY 2023/2024**

COUNTY GOVERNMENT OF KITUI				
ITEM CODE	ITEM DESCRIPTION	APPROVED SUPP. I 2023/2024	PROPOSED MOVEMENT IN THE MEMORANDUM	BALANCE AFTER ALLOCATION MEMORANDUM
<b>VOTE 3729: MINISTRY OF WATER AND IRRIGATION</b>				
3110504	Other Infrastructure and Civil Works (Construction of Water Structures)	301,901,130	(27,000,000)	274,901,130
2510199	Subsidies to Non-Financial (Other budget - KITWASCO/KIMWASCO)	30,000,000	27,000,000	57,000,000
<b>TOTAL</b>				
		331,901,130	-	331,901,130
<b>VOTE 3731: MINISTRY OF ROADS, PUBLIC WORKS &amp; TRANSPORT</b>				
3111401	Pre-feasibility, Feasibility and Appraisal Studies - Training / Capacity Building of Contractors - 50 No. Per Ward	1,000,000	25,833,600	26,833,600

Mr. Speaker, The Committee having duly considered the proposed changes as contained in the Memorandum and also cognizant that pending bills should form the first charge to the revenue account, the Committee makes the following recommendations:

1. That, all the proposals as contained in the memorandum be approved.

**7.0 COMMITTEE RECOMMENDATIONS**

3. The main aim of the memorandum was to provide allocations for pending bills under the Ministries of Roads, Public Works and Transport, Health and Sanitation, and Energy, Environment, Forestry, Natural and Mineral Resources.

Source: Author

ITEM CODE	ITEM DESCRIPTION	APPROVED SUPP. 1 2023/2024	PROPOSED MOVEMENT IN THE MEMORANDUM	BALANCE ALLOCATION AFTER MEMORANDUM
2640499	HOSPITAL FIF /COST SHARING REFUNDS FOR THE 14 COUNTY HOSPITALS	413,372,949	(20,107,018)	393,265,931
2211001	Pharmaceutical Medical Items	225,460,800	(8,511,700)	216,949,100
2211002	Dressings and Other Non-Pharmaceutical Medical Items	124,539,200	(1,250,000)	123,289,200
<b>TOTAL</b>				
<b>VOTE 373: ENERGY, ENVIRONMENT, FORESTRY, NATURAL AND MINERAL RESOURCES</b>				
3111504	Other Infrastructure and Civil Works (Maintenance of Solar security lights at the Ward level)	25,997,734	(7,977,016)	18,020,718
3111599	Other Infrastructure and Civil Works (Maintenance of Solar security lights at the Ward level) - Pending Bills	1,894,443	2,156,763	4,051,206
<b>TOTAL</b>				
<b>VOTE 377: MINISTRY OF LANDS, HOUSING &amp; URBAN DEVELOPMENT</b>				
3130101	Acquisition of Land-Land Banking	16,300,000	(4,400,000)	11,900,000
<b>TOTAL</b>				
<b>754,394,307</b>				



94,015	Disaster and Emergency Services	Performance Contracting, support services		
4,079,300	Total			
3,000,000	0101003710 P1: General Administration Planning and Support Services	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Water & Irrigation including general administration, planning and support services		
1,308,080	0104003710 P5: Irrigation and Drainage Infrastructure			
9,828,770	0111003710 P8: Water Resources Management			
14,136,850	Total			
3,697,600	0502003710 P2: Primary Education	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Education, Training & Skills Development including general administration, planning and support services		
406,800	0507003710 P4: Youth Training and Development			
4,104,400	Total			
21,833,600	0109003710 P4: Government Buildings	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Roads, Public Works & Transport including general administration, planning and support services		
6,700,000	0110003710 P5: Road Transport			
28,533,600	Total			
13,807,564	0401003710 P1: General Administration, Planning & Support Services	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Health & Sanitation including general administration, planning and support services		
46,631,789	0402003710 P4: Curative Health Services			
60,439,353	Total			
12,916,543	0301003710 P1: General administration and support-H/Qs	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Trade, Industry, MSMEs, Innovations & Cooperatives including general administration, planning and support services		
22,451,420	0304003710 P3: Cooperative development and Management			
35,367,963	Total			
1,546,611	1001003710 P1 General Administration, Planning and Support Services	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Energy, Environment, Forestry, Natural & Mineral Resources including general administration, planning and support services		
875,908	1002003710 P2 Environment Management and Protection			
300,000	1005003710 P3 Power Transmission and Distribution			
1,389,648	1008003710 P5 Mineral Resources Management			
4,112,167	Total			

675,500	0202003710 P2: Road Transport	675,500	Municipality including general administration, planning and support services
906,000	0900003710 P.5 Social Protection, Culture and Recreation	906,000	
1,733,881	<b>Total</b>	1,733,881	
2,334,000	0201003710 P1: General Administration Planning and Support Services	2,334,000	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Mwingi Town Administration including general administration, planning and support services
1,829,500	0109003710 P3: Government Buildings	1,829,500	
7,597,994	0207003710 P4: Urban and Metropolitan Development	7,597,994	
11,761,494	<b>Total</b>	11,761,494	
<b>Development Expenditure</b>			
403,105,539	0701003710 P1: General Administration Planning and Support Services	403,105,539	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Office of the Governor for capital expenditure including general administration and planning
25,184,474	0702003710 P2: National Social Safety Net	25,184,474	
67,287,162	0705003710 P6: County Government Administration and Field Services	67,287,162	
495,577,175	<b>Total</b>	495,577,175	
1,084,459	0305003710 P2: Tourism Development and Promotion	1,084,459	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Office of the Deputy Governor for capital expenditure including general administration and planning
4,153,942	Performance Contracting, Disaster and Emergency Services	4,153,942	
5,238,401	<b>Total</b>	5,238,401	
116,864,120	0104003710 P5: Irrigation and Drainage Infrastructure	116,864,120	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Ministry of Water & Irrigation for capital expenditure including general administration and planning
142,037,504	0111003710 P8: Water Resources Management	142,037,504	
258,901,625	<b>Total</b>	258,901,625	
15,816,677	0502003710 P2: Primary Education	15,816,677	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Ministry of Education, Training & Skills Development for capital expenditure including general administration and planning
15,816,677	<b>Total</b>	15,816,677	
42,473	0110003710 P5: Road Transport	42,473	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Ministry of Roads, Public Works & Transport for capital expenditure including general administration and planning
42,473	<b>Total</b>	42,473	
21,697,963	0401003710 P1: General Administration, Planning & Support Services	21,697,963	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Ministry of Health & Sanitation for capital expenditure including general administration and planning
21,253,504	0402003710 P4: Curative Health Services	21,253,504	

D3725	The amount required in the year ending 30 <sup>th</sup> June, 2024 for Mwingi Town Administration for capital expenditure including general administration and planning	0109003710 P3: Government Buildings	1,244,530
		0207003710 P4: Urban and Metropolitan Development	402,594
		0706003710 P5: Devolution Services	297,992
		<b>Total</b>	<b>1,945,116</b>
	<b>Total Additions</b>		<b>2,175,294,096</b>

**SECOND SCHEDULE**

Be amended to appear as follows:

(1)	(2)	(3)	(4)
Vote No.	Service or Purpose	Programmes	Supply
	<i>Recurrent Expenditure</i>		<i>KSh.</i>
R3711	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Office of The Governor including general administration, planning and support services	0703003710 P3: Enforcement Unit	(53,965,520)
		<b>Total</b>	<b>(53,965,520)</b>
R3716	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Health & Sanitation, including general administration, planning and support services	0404003710 P2: Maternal and Child Health	(6,391,043)
		<b>Total</b>	<b>(6,391,043)</b>
R3732	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Trade, Industry, MSMEs, Innovations & Cooperatives including general administration, planning and support services	0303003710 P2: Trade Development and Promotion	(6,045,584)
		<b>Total</b>	<b>(6,045,584)</b>
R3733	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Energy, Environment, Forestry, Natural & Mineral Resources including general administration, planning and support services	1006003710 P4 Alternative Energy Technologies	(1,689,648)
		<b>Total</b>	<b>(1,689,648)</b>
R3736	The amount required in the year ending 30 <sup>th</sup> June, 2024 for salaries and expenses of the Ministry of Agriculture & Livestock including general administration, planning and support services	0102003710 P5: Crop Development and Management	(800,000)
		0101020000 P7: Agricultural Extension Services and Training	(1,615,561)
		<b>Total</b>	<b>(2,415,561)</b>

**SECOND SCHEDULE**

**REDUCTIONS**

ANNEX I

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

We, the Honourable members of the County Budget and Appropriations Committee, do hereby affix our signatures to this report on consideration of the Governor's Memorandum on the Kitui County Supplementary Appropriation Bill 2023 (C/A Bill No. 5, 2023) and hereby affirm its accuracy, validity and authenticity: -

1. Hon. Zacchaus 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 Mwende Mutune -Member
9. Hon. Mercy Muliwa Muema -Member

## COUNTY GOVERNMENT OF KITUI

## SUMMARY OF BUDGET ITEM AFFECTED BY MEMORANDUM ON SUPPLEMENTARY I FOR FY 2023/2024

ITEM CODE	ITEM DESCRIPTION	APPROVED MAIN BUDGET 2023/2024	AMOUNT APPROVED IN SUPPLEMENTARY I	PROPOSED MOVEMENT IN THE MEMORANDUM	MEMORANDUM BALANCE AFTER ALLOCATION
<b>VOYE 3729: MINISTRY OF WATER AND IRRIGATION</b>					
3110504	Other Infrastructure and Civil Works (Construction of Water Structures)	237,000,000	301,901,130	(27,000,000)	274,901,130
2510199	Subsidies to Non-Financial (other budget - KITWASCO/KIMWASCO)	30,000,000	30,000,000	27,000,000	57,000,000
<b>TOTAL</b>					
<b>VOYE 3731: MINISTRY OF ROADS, PUBLIC WORKS &amp; TRANSPORT</b>					
3111401	Pre-feasibility, Feasibility and Appraisal Studies - Training / Capacity Building of Contractors - 50No. Per Ward	5,000,000	1,000,000	25,833,600	26,833,600
2210606	Lease/Hire of Tractors and other Equipments (Hire of equipments) - 50kms per Ward translating to 2000kms in the County	50,000,000	50,000,000	(50,000,000)	-
3110401	Major Roads (Roads construction works and maintenance of box culverts,drifts,graveling, concrete slabs, gabions) - 1No. project per Ward and/ or crosscutting two ore more wards	284,749,652	284,749,652	(266,660,304)	18,089,348
3110499	Construction of Roads - ( Road widening and Dozing works.) - Improvement of Ithookwe Show Ground	-	2,000,000	28,000,000	30,000,000
3110499	Construction of Roads - ( Road widening and Dozing works.) - New - 5kms per Ward translating to 200kms in the County	50,000,000	50,000,000	(10,000,000)	40,000,000
3110499	Other Infrastructure and Civil Works (Construction of BODABODA sheds and associated civil works - Construction of 40No. Boda Boda sheds - one per Ward )	18,000,000	18,000,000	(6,700,000)	11,300,000
3110599	Purchase of various Mechanical and other relevant equipment - Purchase of 1No. Prime mover complete with a low bed	25,000,000	30,000,000	30,000,000	60,000,000
<b>TOTAL</b>					
<b>VOYE 3716: MINISTRY OF HEALTH AND SANITATION</b>					
3110202	Non-Residential Buildings (offices, schools, hospitals, etc.) - Pending bills	-	783,058	20,107,018	20,890,076
2640499	HOSPITAL FIF /COST SHARING REFunds FOR THE 14 COUNTY HOSPITALS	360,000,000	413,372,949	(20,107,018)	393,265,931
2211001	Pharmaceutical Medical Items	225,460,800	225,460,800	(8,511,700)	216,949,100
2211002	Dressings and Other Non-Pharmaceutical Medical Items	124,539,200	124,539,200	(1,250,000)	123,289,200
<b>TOTAL</b>					
<b>VOYE 3733: ENERGY, ENVIRONMENT, FORESTRY, NATURAL AND MINERAL RESOURCES</b>					
3111504	Other Infrastructure and Civil Works ( Maintenance of Solar security lights at the Ward level)	18,000,000	25,997,734	(7,977,016)	18,020,718
<b>TOTAL</b>					
<b>754,394,307</b>					

COUNTY ASSEMBLY OF KITUI

MINUTES OF THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE  
MEETING HELD IN THE ASSEMBLY BOARDROOM ON 24<sup>TH</sup> OCTOBER, 2023 AT  
3.00 PM.

MEMBERS PRESENT

1. Hon. Jacquelyne Cate Kalenga
  2. Hon. Alex Mutambu Ngariga
  3. Hon. Boniface Mukwate Katula
  4. Hon. Sylvester Kitheka Munyalo
  5. Hon. Malinga Munyao
  6. Hon. Kyalo Kimuli
  7. Hon. Mary Mwende Mutune
  8. Hon. Mercy Muliwa Muema
- Presiding Chairperson
- Member
- Member
- Member
- Member
- Member
- Member
- Member

IN ATTENDANCE:

1. Chris Mwangangi -
  2. Charles Nyaga -
  3. A. Kavali
- Second Clerk assistant (Taking Minutes)
- Senior Fiscal Analyst
- First Clerk assistant

AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of the Committee report on consideration of the Governor's Memorandum on the Kitui County Supplementary Appropriation Bill, 2023 (C/A Bill No. 5, 2023)

MIN (BAC) 046/2023: COMMUNICATION FROM THE CHAIR

The Chairperson thanked and welcomed the Members to the meeting that had been convened to adopt the report on consideration of the Governor's Memorandum on the Kitui County Supplementary Appropriation Bill, 2023 (C/A Bill No. 5, 2023) as envisaged in Standing Order 179(4).