



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

COUNTY BUDGET AND APPROPRIATIONS COMMITTEE

REPORT ON

CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET II
ESTIMATES, FOR
THE FINANCIAL YEAR
2023/2024

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

done
Approved.
[Signature]
26/3/2024

MARCH, 2024

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ABBREVIATIONS

CARA	County Allocation of Revenue Act
CASB	County Assembly Service Board
CECM	County Executive Committee Member
CGA	County Governments Act
CGAA	County Government Addition Allocation
CHPs	Community Health Promoters
COK	Constitution of Kenya
DRIVE	De-Risking and Value Enhancement
ECDE	Early Childhood Development Education
FLLOCA	Financing Locally-Led Climate Action
FY	Financial Year
ICT	Information Communication Technology
IFMIS	Integrated Financial Management Information System
IHMIS	Integrated Health Management Information System
IT	Information Technology
NARIGP	National Agricultural and Rural Inclusive Growth Project
NAVCD	National Agricultural Value Chain Development Project
NSSF	National Social Security Fund
OSR	Own Source Revenue
PFM	Public Finance Management
SO	Standing Orders

ANNEXURES

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1.0 PREFACE

Mr. Speaker,

On behalf of the Members of the County Budget and Appropriations Committee, I hereby beg to present to this Honourable House, the Committee's Report on consideration of the Kitui County Supplementary Budget II Estimates, for the Financial Year (FY) 2023/2024.

Honourable Members, this is a report concerning public finances and has been done in accordance with the provisions of Chapter Twelve of the Constitution of Kenya (CoK), 2010 on public finances, including other Statutes that are relevant to public finance administration viz: -

- i. The Public Finance Management (PFM), Act 2012,
- ii. The County Government Act (CGA), 2012,
- iii. The County Allocation of Revenue Act (CARA) 2023,
- iv. The County Governments Additional Allocations (CGAA) Act, 2024,
- v. The Public Finance Management (PFM), (County Governments) Regulations 2015,
- vi. County Assembly Standing Orders (S.O), among others.

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

Mr. Speaker,

The Kitui County Supplementary Budget II Estimates for the FY, 2023/2024 comes barely three months to the end of the financial year. This is the second supplementary budget made of the approved budget for the FY 2023/2024. Despite the Budget having been a product of a highly

consultative process between the two Arms of the Government and subjected to rigorous public participation, supplementary budgets have been inevitable owing to upcoming new issues (unforeseen), budget implementation and variation of cost among other issues. The first supplementary budget for this FY 2023/2024 was approved during the month of September, 2023 barely three months on implementation of the main budget.

Mr. Speaker,

The supplementary I was done during the early months of implementation of the main budget owing to the following reasons: -

- i. To factor in the revote amount of Kshs. 2,012,204,897 from the last FY's budget (2022/2023) which was not included in the initial approved budget 2023/2024 for both Arms of the Government,
- ii. To provide funds for pending bills as the approved budget had no such allocation,
- iii. To revise the Own Source Revenue (OSR) upwards by Kshs. 85M so as to conform to the revenue collection trends,
- iv. To provide for additional funds to cater for increased salaries for County State Officers and public officers for County Executive and the County Assembly,
- v. The need to provide for revised statutory deductions for employees in line with the Finance Act, 2023 and National Social Security Fund (NSSF) Act, 2013,
- vi. To reallocate funds from budget lines which may have had savings to budget items that required additional funding as a result of the

prevailing economic factors that influenced a serious hike in commodity prices, and

- vii. To cater for new priorities that had arisen which did not have budget allocations in the approved estimates.

Mr. Speaker,

The submitted second supplementary budget for the FY 2023/2024 under consideration was necessitated by the following major reasons: -

- i. To align the grants with the recently approved CGAA, Act 2024,
- ii. To reallocate funds from budget lines with savings and transfer them to budget items that require additional funding, and
- iii. To cater for new priorities that have arisen over the period.

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 owing to some unforeseen factors during budget making are transferred to where they can be utilized to replenish the depleted expenditure lines.

Mr. Speaker,

Regulation 31(a) of the PFM (County Governments) Regulations, 2015 states that budgeted 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 balanced budget. The supplementary budget thus addresses changes in the resource envelope attributed to reduction in grants of Kshs. 195M. 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 CoK, 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,

It is however critical noting that despite the above provisions, the preparation of supplementary budget is further guided by the provisions of regulation 39 of the PFM (County Governments) regulations, 2015 which inter alia states;

(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,

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 the FY 2023/2024. The estimates were laid on the table of the Assembly during a sitting held on 13th March, 2024 and subsequently committed to the County Budget and Appropriations Committee for consideration pursuant to S.Os. 186 and 214.

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

2.1 Composition of the Committee

Mr. Speaker,

The Committee was established pursuant to the provisions of S.O 186. 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) confers the Committee with Specific mandates as to;

- (a) *investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget,*
- (b) *discuss and review the estimates and make recommendations to the County Assembly;*
- (c) *examine the County Budget Policy Statement presented to the County Assembly;*
- (d) *examine Bills related to the county budget, including Appropriations Bills; and*
- (e) *evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.*

In undertaking her mandate therefore, the Committee has considered the Kitui County Supplementary Budget II Estimates, for FY 2023/2024 and has made recommendations to the Assembly for consideration and adoption.

3.0 BACKGROUND

Mr. Speaker,

The Kitui County Supplementary Budget I for the FY 2023/2024 was approved pursuant to Section 135 of the PFM Act, 2012 and S.O. 214 with a total expenditure of Kshs. 13,988,780,291. The total supplementary budget was higher than the initial budget with Kshs. 2,097,204,898 occasioned by the reasons explained above. This had an equivalent resource envelop to finance the expenditures comprising of the following;

Equitable share	Kshs. 10,829,486,939.00
Grants	Kshs. 562,088,459.00
Own revenue	Kshs. 585,000,000.00
Revote	Kshs. 2,012,204,897.00
TOTAL	<u>Kshs. 13,988,780,291.00</u>

It is important noting that the approved budget had not factored in revote from the previous FY 2022/2023 due to the fact that it was approved at a time when revote could not be estimated with certainty. As such, inclusion of the same in the initial budget could result to unrealistic figures.

Mr. Speaker,

The submitted County Supplementary Budget II for the FY 2023/2024 had a total expenditure of 13,793,780,291.00 which was lower by Kshs. 195M from the first supplementary budget. The downward adjustment of expenditures was made to equate the available resource envelop and adhere to the principle of a balanced budget as contemplated in Regulation 31 of the PFM (County Governments) Regulations 2015. The revision was made

to accommodate changes made in grants by the CGAA Act, 2024 which was passed later after the approval of the County supplementary budget I, 2023/2024. The proposed new resource envelope comprises of the following: -

Equitable share	Kshs. 10,829,486,936.00
Grants	Kshs. 367,088,459.00
Own revenue	Kshs. 585,000,000.00
Revote	Kshs. 2,012,204,897.00
<u>TOTAL</u>	<u>Kshs. 13,793,780,291.00</u>

Mr. Speaker,

A budget is defined as an estimate of costs, revenues and resources over a specified future period of time (*definition by business dictionary*). Born out of this definition is that a budget is an estimated cost of expenditures against an anticipated amount of revenue. It is thus highly probable to have a supplementary budget based on the following;

- i. To harmonize/re-align the approved budget with the actual implemented programs whose costs might have been varied by some factors beyond control,
- ii. To provide for unforeseen and inevitable events that may arise which require to be addressed notwithstanding that there are no funds appropriated, and
- iii. To increase funds to existing budgetary items which, however, may have inadequate provisions.

Section 135 and 154 of the PFM Act, 2012 envisions such state of affairs and subsequently the Sections of the law allows and 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 budgets for the FY 2023/2024 to accommodate changes in priorities and disparities experienced during the period of implementation under review. The budgets were submitted to the Assembly on 13th March, 2024, subsequently laid and committed to the County Budget and Appropriations Committee.

The Committee retreated to consider the estimates with effect from 18th to 24th March, 2024 at Summer Springs Hotel, Mwingi during which the Committee was able to compile this report for consideration by the Assembly.

Mr. Speaker,

The submitted supplementary budget for the County Executive comprised of Kshs. 7,712,794,679 and 4,671,112,771 for recurrent and development expenditures respectively while the County Assembly budget comprised of Kshs. 1,180,814,288 and Kshs. 229,058,553 for recurrent and development expenditures respectively.

4.0 METHODOLOGY

Mr. Speaker,

In conducting this exercise, the Committee engaged representatives from both the County Executive and the County Assembly in interactive sessions

while taking into account the relevant provisions of the law. This involved the following activities: -

- i. Reviewing the Supplementary Budget I Estimates for FY 2023/2024 performance and Interrogating actual Integrated Financial Management Information System (IFMIS) balances as at 12th March, 2024,
- ii. Examination of the submitted Supplementary Budget II Estimates, and the supporting documents, and
- iii. Direct engagement and discussions with invitees.

Mr. Speaker,

The submitted supplementary budget for the County Executive lacked explanation notes as required under regulation 39 of the PFM (County Governments) Regulations, 2015. The notes are critical in giving more highlights and a full understanding of the reallocations proposed in a budget. The notes contemplated in the regulations carry information to justify and clarify the proposed re-allocations to enable the Committee make a rational decision in making recommendations to the Assembly for adoption. Under this circumstance therefore, the Committee resolved it necessary to invite the County Executive Committee Member (CECM) Finance, Economic Planning and Revenue Management to offer explanations to issues raised vide a letter referenced CAK/FIN/5/1/VOL. XXXVIII/ (38) and dated 19th March, 2024. The CECM appeared before a committee meeting held on 21st March, 2024 at Summer Springs Hotel, Mwingi.

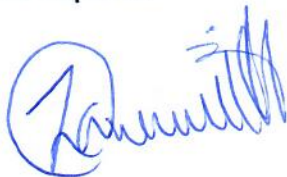
5.0 ACKNOWLEDGEMENT

Mr. Speaker,

At this juncture, allow me to thank both the Offices of the Speaker and that of the Clerk of Assembly for the logistical support accorded in successfully undertaking this exercise. I also wish to thank the CECM Finance, Economic Planning and Revenue Management, and other County staff who found time to share with the Committee in making clarifications on the proposed budget reallocations.

I further extend my gratitude to the able Members of the Committee for the synergy in undertaking keen scrutiny and consideration of this second supplementary budget for FY 2023/2024. The Members worked tirelessly and demonstrated the desire to deliver in their mandate 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.



Hon. Zacchaeus Ivutha Syengo, MCA
Chairperson, County Budget and Appropriations Committee,
March, 2024.

6.0 CONSIDERATION AND REVIEW OF THE COUNTY EXECUTIVE AND COUNTY ASSEMBLY SUPPLEMENTARY BUDGET II ESTIMATES, FOR FY 2023/2024.

Mr. Speaker,

This is the second Supplementary Budget prepared from the approved budget estimates for this FY, 2023/2024. The submitted Supplementary budget has in overall reduced by Kshs. 195M from Kshs. 13,988,780,291 to Kshs. 13,793,780,291.00. This decrease is attributed to the reduction in Conditional Grants.

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

Table 1: (The overall Ministerial allocation changes by supplementary II, 2023/2024 as submitted)

County Ministry	Approved Supplementary Budget II, 2023/2024 (Kshs)	Supplementary Budget I, 2023/2024 (Kshs)	Variance (Kshs)
Office of the Governor	2,561,148,253	2,561,148,253	0
Office of the Deputy Governor	235,259,259	235,259,259	0
Ministry of Water & Irrigation	894,527,831	894,527,831	0
Ministry of Education, Training & Skills Development	1,046,577,114	1,046,577,114	0
Ministry of Roads, Public Works & Transport	704,593,517	692,512,172	12,081,345
Ministry of Health & Sanitation	3,713,365,328	3,713,365,328	0
Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	481,571,418	476,571,418	5,000,000
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	258,242,828	257,242,828	1,000,000

County Ministry	Approved Supplementary Budget II, 2023/2024 (Kshs)	Supplementary Budget I, 2023/2024 (Kshs)	Variance (Kshs)
Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	237,575,222	249,656,567	-12,081,345
Ministry of Finance, Economic Planning & Revenue Management	657,695,933	663,695,933	-6,000,000
Ministry of Agriculture & Livestock	1,012,341,046	1,207,341,046	-195,000,000
Ministry of Lands, Housing and Urban Development	209,087,968	209,087,968	0
County Public Service Board	79,333,803	79,333,803	0
County Assembly Service Board	1,409,872,841	1,409,872,841	0
Kitui Municipality	192,453,209	192,453,209	0
Mwingi Town Administration	100,134,723	100,134,723	0
TOTALS	13,793,780,292	13,988,780,293	-195,000,000

Source: Author

Mr. Speaker,

The above analysis indicates that the Ministry of Agriculture and Livestock was substantially affected by the supplementary budget losing the highest allocation of Kshs. 195M. This is attributed to the decrease in Grants for the Ministry as approved in CGAA Act, 2024. It is imperative also noting that some Ministries also benefited in overall expenditures with the Ministry of Roads, Public Works & Transport gaining Kshs. 12,081,345.

The supplementary budget majorly saw internal realignment of funds within the Ministries keenly observing the expenditure ceilings allocated. It was however revealed that the submitted budget had some Ministries losing development allocations to recurrent contrary to Section 154(1)(b) of the PFM Act, 2012 which states that reallocations for capital expenditures shall only be allowed to defray other capital expenditure.

Mr. Speaker,

The County Assembly total allocations as contained in the submitted budget was maintained at Kshs. 1,409,872,841. The rationale behind the Assembly supplementary budget as explained above in this report was basically to move approved funds not able to be expended during the financial year to replenish budget items which require additional funding. It is important noting that County Assembly Service Board (CASB) is making all the efforts to prudently expend her budget within the implementation period despite the authority to carry forward the unspent money to subsequent budgets as allowed by Section 11 of CARA, 2021.

Mr. Speaker,

On Friday, 25th March, 2024, the Office of the Clerk of Assembly received a Memorandum from the CECM Finance, Economic Planning and Revenue Management on the submitted County Supplementary Budget II, 2023/2024. The memorandum was received vide a letter ref. CGKTI/CT/FIN/I/III/(2023/2024)/114 dated 14th March, 2024 (see annex ii). The memorandum was forthwith forwarded to the Committee on 26th March, 2024 and considered during a special Committee meeting held at the Speaker's Lounge on the rise of the Assembly morning sitting.

The memorandum to the Supplementary budget had proposed further reallocations in the following three County Ministries others;

- i. Ministry of Energy, Environment, Forestry, Natural & Mineral Resources- reallocations totaling to Kshs. 205,807,064,
- ii. Mwingi Town Administration - reallocations totaling to Kshs. 457M,
and

- iii. Ministry of Culture, Gender, Youth, ICT, Sports & Social Services - reallocations totaling to Kshs. 2,586,146.

The Committee considered the memorandum and made recommendations to it 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 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; 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 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 submitted supplementary budget on adherence to the above provisions of the law, it was revealed to certain extent to be uncompliant. There were some inconsistencies that were evidenced that included the following: -

- i. The personnel ratio was beyond the limits set out by the law,
- ii. The budget contravenes Section 154(1)(b) of the PFM Act, 2012 by reallocating development allocations to recurrent expenditures,
- iii. There were some proposed allocations that do not qualify the threshold set by the law as valid reasons for supplementary expenditures as guided by Regulation 39 (3) and (4) of the PFM (County Governments) Regulations, 2015, and
- iv. The budget lacked explanation notes as required of it by PFM (County Governments) Regulations, 2015.

The Committee thus had to realign the budget in an attempt to ensure provisions of the law as relates to supplementary budget are adhered to.

Mr. Speaker,

The Committee took ample time to intensively interrogate the supplementary budget estimates. As indicated above in this report, extensive consultations were done between the Committee, the CECM Finance, Economic Planning and Revenue Management and County staff. The efforts were put all to avail an opportunity for the Committee to expansively get clarifications and justifications on the proposed reallocations in the budget. During this exercise, important information was shared including

documentary evidence to offer details on some pertinent issues in the submitted budget and concerns raised by the Committee Members.

Mr. Speaker,

During the engagements, additional information was shared that put clarity to the realignments proposed in the supplementary budget which gave the Committee an opportunity to make her recommendations from an informed background. However, there were instances where the Committee did not get satisfactory responses and had to enquire for more information as it pursues her oversight role of budget implementation and monitoring as conferred by S.O 186(3)(a).

8.0 OBSERVATIONS ON THE SUBMITTED SUPPLEMENTARY BUDGET

Mr. Speaker,

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

1. The total budget submitted by the CECM for Finance, Economic Planning, and Revenue Management had reduced by Kshs. 195M from Kshs. 13,988,780,291 in Supplementary I for FY 2023/2024 to Kshs. 13,793,780,291. This is attributed to reduction in the allocations for two grants namely; National Agricultural and Rural Inclusive Growth Project (NARIGP) by Kshs. 145M and National Agricultural Value Chain Development Project (NAVCD) by Kshs. 50M.
2. The budget had left out some grants which are in the approved CGAA Act, 2024. These include;
 - Fertilizer subsidy Kshs. 179,499,580,
 - Allocation for court fines Kshs. 50,000,

- Allocation for mineral royalties Kshs. 336,118.16,
- Livestock value chain support project Kshs. 14,323,680,
- De-risking and value enhancement (DRIVE) Kshs. 63,341,980,
and
- Financing Locally-Led Climate Action (FLLoCA) grant of Kshs. 205,807,064

3. The submitted budget had development and recurrent expenditures of Kshs. 4,900,171,324 and Kshs. 8,893,608,967, signifying 36% and 64% of the total budget respectively.
4. The budget as submitted reallocated development budget amounting to Kshs. 29,096,803 to recurrent expenditures, which is against Section 154 of the PFM Act, 2012. However, the recommendations put forth by the Committee have significantly addressed this discrepancy. These recommendations aim to rectify the anomaly and ensure that the development budget is utilized as initially intended, thereby safeguarding proper fiscal management and alignment with legal provisions.
5. There is a noticeable upward trend in the allocation for personnel emoluments. The main approved budget had allocated Kshs. 5,279,446,459, the first supplementary had Kshs. 5,402,823,911, while the submitted second supplementary has Kshs. 5,410,067,846. Some of the affected Ministries are Office of the Deputy Governor, Roads, Public Works and Transport, and Kitui Municipality.
6. The County Government's expenditure on wages and personnel emoluments currently stands at 39.2%, surpassing the legal threshold of 35%. In accordance with the law, the CECM for Finance, Economic

Planning and Revenue Management is mandated to submit a responsibility statement to the Assembly, outlining measures and actions to bring personnel emolument expenditures back in line with the stipulated legal limit.

7. The budget by the County Executive lacked explanatory notes thus contravening Regulation 39 of the PFM (County Governments) Regulations, 2015.
8. That the supplementary budget proposed new allocations to new budget items not in the approved budget. Of concern to the Committee was whether these are emergencies or unforeseen circumstances as envisaged under regulation 39 (3) of the PFM (County Governments) Regulations, 2015. Some of these items are: -
 - Kshs. 1,640,300 for Purchase of Computers, Printers and other IT Equipment under P4: Monitoring and Evaluation under the Office of the Governor;
 - Kshs. 1.53M for Purchase of Computers, Printers and other IT Equipment under Legal and Head of Public Service Administration (Office of the County Secretary);
 - Kshs. 2M for Hospitality supplies (Others) under the Office of the Deputy Governor;
 - Kshs. 3M for counterpart funding for Kyuso Rock Water Supply project (Water Trust Fund) under the Ministry of Water and Irrigation;
 - Kshs. 1M for Pre-Feasibility, Feasibility and Appraisal Studies (policy on Early Childhood Development Education (ECDE) feeder schools);

- Kshs. 2.5M for Accommodation - Domestic Travel under the Ministry of Health and Sanitation;
- Kshs. 2M for Research Allowance under the Ministry of Culture, Gender, Youth, ICT, Sports and Social Services;
- Kshs. 1.4M for Trade Shows and Exhibitions under the Ministry of Culture, Gender, Youth, ICT, Sports and Social Services;
- Kshs. 1,512,975 for Livestock Breed improvement (Purchase 10 Sahiwal bulls, 3000 doses of semen and 1000L of Liquid nitrogen);
- Kshs. 3,641,500 for Pre-feasibility, Feasibility, and Appraisal Studies (logistical support during vaccinations and distribution of motorized spray pumps);
- Kshs. 2.5M for Formulation of Mwingi Integrated Development Plan under the Ministry of Lands and Physical Planning.

9. The budget proposed some huge additional allocations to budget items which had small allocations in the approved Supplementary Budget I estimates for FY 2023/2024 which begs the question whether the items are supplementary reallocations or a completely new thinking. Some of these items are: -

- Purchase of Computers, Printers and other IT Equipment under Office of the Governor which had an initial allocation of Kshs. 0.58M. The submitted budget proposes an additional allocation of Kshs. 4,315,642.
- General Office Supplies (papers, pencils, forms, small office equipment etc.) under Office of the Governor which had an

initial allocation of Kshs. 0.58M. The budget proposes an additional allocation of Kshs. 3,991,878.

- Catering Services (receptions), Accommodation, Gifts, Food and Drinks under Office of the Deputy Governor which had an initial allocation of Kshs. 203,000. The supplementary budget proposes an additional allocation of Kshs. 6M.
- Boards, Committees, Conferences and Seminars under the Ministry of Energy, Environment, Forestry, Natural and Mineral Resources which had an initial allocation of Kshs. 53,282. The budget proposes an additional allocation of Kshs. 5.5M.

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

- Kshs. 12M for Other Infrastructure and Civil Works (Water Structures Desiltation of dams in readiness for Elnino rains);
- Kshs. 35M for Pre-feasibility, Feasibility and Appraisal Studies under the Ministry of Trade, Industry, MSMEs, Innovations and Cooperatives.
- Kshs. 2.76M for Pre-feasibility, Feasibility and Appraisal Studies (Organize Investors Conference).

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

- Kshs. 15M from the allocation for Other Infrastructure and Civil Works (Construction of Water Structures);
- Kshs. 2,000,195 from the allocation for Integrated Health Management Information System (IHMS);

- Kshs. 10,004,694 from the allocation for Casual Labour - Others (Stipends for Community Health Promoters) (247 villages 10 CHPs per village * 3000 monthly stipend for 12 months). The total amount of Kshs. 88.92 M was an exact sum to pay wages to the required number of health promoters;
- Kshs. 18,563,629 from the allocation for Dressings and Other Non-Pharmaceutical Medical Items;
- Kshs. 29.88M from the allocation for Market infrastructure development;
- Kshs. 1.4M from the allocation for Other Infrastructure and Civil Works (Development of 9 play grounds);
- Kshs. 5M from the allocation for Maintenance of Plant machinery and Equipment under P3: Agribusiness and Information Management in the Ministry of Agriculture and Livestock.

12. The total submitted County Assembly budget remained unchanged at Kshs. 1,409,872,840 comprising of Kshs. 229,058,553 and Kshs. 1,180,814,288 for development and recurrent expenditures respectively.

13. The Assembly budget as submitted seeks to reallocate funds to provide additional funding for budget items with insufficient allocations such as: -
- An increase of Kshs. 2,216,100 to Domestic Travel and Accommodation being the anticipated deficit to this budget item to facilitate Committees undertake their oversight role;
 - An increase of Kshs. 14,217,385 to Foreign Travel and Accommodation;

- iii. An additional Kshs. 4M to the Ward Forums allocation. This is the allocation for the month of June that had been utilized in Supplementary budget I to finance some of the urgent needs in the first half of the Financial Year;
- iv. An increase of Kshs. 2M to Training Expenses to undertake training of Members of Assembly and the Service;
- v. An increase of Kshs. 9M to Committees, Conferences and Seminars to assist Committees in report writing while undertaking their oversight role; and
- vi. An increase of Kshs. 0.7M to the allocation for the Purchase of Motor Vehicles being the deficit for the purchase of the intended vehicle.

9.0 SPECIFIC COMMITTEE RECOMMENDATIONS

Mr. Speaker,

The Committee invested considerable time and effort into carefully reviewing every aspect and contribution in this process. Comprehensive consultations were held as Members engaged in detailed discussions on relevant matters while being mindful of available resources. In compliance with Section 131 (2) of the PFM Act, 2012, and County Assembly S.O. 186(3)(b), the Committee presents the following recommendations for the Assembly's consideration and approval: -

a) The resource envelope

The Resource envelope is recommended at Kshs. **14,257,138,713** from Kshs. **13,793,780,291** in the submitted supplementary budget. The increment of Kshs. **463,358,422** is attributed to factoring and revising the grants listed

below as contained in the approved CGAA Act, 2024. Despite lack of the relevant framework, the Committee saw it necessary to appropriate the grants in this budget. This averts a scenario where the County may fail to receive the grants in the event the framework is developed before the end of the FY;

- Fertilizer subsidy Kshs. 179,499,580,
 - Allocation for court fines Kshs. 50,000,
 - Allocation for mineral royalties Kshs. 336,118.16,
 - Livestock value chain support project Kshs. 14,323,680,
 - De-risking and value enhancement (DRIVE) Kshs. 63,341,980,
- and
- Revising Financing Locally-Led Climate Action (FLLoCA) grant from Kshs. 11M to Kshs. 216,807,064.

The recommended resource envelop is as contained in Table 2 below.

Table 2: Recommended Resource Envelop 2023/2024

S/No	Source	Actual Revenue 2021/22	Actual Revenue 2022/23	Projected Revenue Estimates 2023/24
		Kshs	Kshs	Kshs
1	Equitable share			10,824,785,855
	Equitable share	9,562,452,779	10,393,970,413	4,701,081
	Transfer of Library Services			10,829,486,936
	Sub Total Equitable Share	9,562,452,779	10,393,970,413	
2	Grants			
	World Bank (Universal Health)	23,942,835		5,000,000
	World Bank (Agriculture - Rural Growth)	150,349,620	227,100,709	133,683,244
	World Bank (Emergency Locust Response Project (ELRP))	14,076,914	68,522,528	200,000,000
	IDA (World Bank) credit (National Agricultural Value Chain		67,192,729	

	Development Project (NAVCDP)			
	HSSP/HSPS - (DANIDA/IDA)		28,405,688	16,112,250
	World Bank Credit to Finance Locally - Led Climate Action Program (FLLoCA)		11,000,000	216,807,064
	Kenya Urban Support Project - World Bank		2,339,915	-
	ASDSP	16,926,637	11,636,683	1,292,965
	Court fines			50,000
	Mineral royalties			336,118
	Livestock Value Chain Support Projects			14,323,680
S/No	Source	Actual Revenue 2021/22	Actual Revenue 2022/23	Projected Revenue Estimates 2023/24
		Kshs	Kshs	Kshs
	De-Risking and Value Enhancement (DRIVE)			63,341,980
	Fertilizer Subsidy			179,499,580
	Subtotal	205,296,006	416,198,252	830,446,881
		9,767,748,785	10,810,168,665	11,659,933,817
3	Own Revenue			
	County Ministry/ Entity			
	Office of the Governor	9,128,100	12,461,000	14,468,391
	Office of the Deputy Governor			107,173
	Ministry of Water and Irrigation	3,867,163	2,420,250	2,163,121
	Ministry of Education, Training & Skills Development	6,030,092	21,014	107,173
	Ministry of Roads, Public Works & Transport	3,468,925	1,690,980	3,457,410
	Ministry of Health and Sanitation	188,550,071	270,153,643	350,500,826
	Ministry of Trade, Industry, MSMEs, Innovation & Cooperatives	3,963,257	1,746,994	3,268,785
	Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	1,823,310	525,200	6,182,327
	Ministry of Culture, Gender, Youth, ICT, Sports & Social Services	72,000	111,000	214,347
	Ministry of Finance, Economic Planning & Revenue Management	64,270,545	80,039,139	87,798,589
	Ministry of Agriculture & Livestock	21,104,722	3,224,055	10,484,458
	Ministry of Lands, Housing & Urban Development	1,480,136	18,302,149	26,070,796

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES		DEVELOPMENT ESTIMATES		TOTAL	
		Kshs		Kshs		Kshs	
Water & Irrigation	Total						
	0101003710 P1: General Administration Planning and Support Services	115,780,705		789,747,125	-	905,527,831	64,481,730
	0104003710 P5: Irrigation and Drainage Infrastructure	15,287,836		336,358,006		351,645,842	
	0111003710 P8: Water Resources Management	36,011,140		453,389,119		489,400,259	
	Total	854,332,520		193,744,594		1,048,077,114	117,893,531
Education, Training & Skills Development	Total						
	0501003710 P1: General Administration, Planning and Support Services	700,375,477		124,140,594		824,516,071	
	0502003710 P2: Primary Education	36,063,512		67,400,000		103,463,512	
	0507003710 P4: Youth Training and Development	-		2,204,000		2,204,000	
	Total	194,720,047		504,873,470		699,593,517	129,062,997
Roads, Public Works & Transport	Total						
	0101003710 P1: General Administration Planning and Support Services	129,062,997		-		129,062,997	
	0109003710 P4: Government Buildings	29,955,290		8,000,000		37,955,290	
	Total	3,467,530,515		250,334,813		3,717,865,327	1,094,051,793
Health & Sanitation	Total						
	0401003710 P1: General Administration, Planning & Support Services	921,846,465		172,205,328		1,094,051,793	
	0404003710 P2: Maternal and Child Health	959,490,136		22,087,656		981,577,792	
	0403003710 P3: Preventive & Promotive Health Services	2,740,657		-		2,740,657	
	Total	1,583,453,257		56,041,829		1,639,495,085	

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES		DEVELOPMENT ESTIMATES		TOTAL	
		Kshs	188,423,831	Kshs	292,147,587	Kshs	480,571,418
Trade, Industry, MSMEs, Innovations & Cooperatives	Total		188,423,831		292,147,587		480,571,418
	0301003710 P1: General administration and support-H/Qs		114,188,485		-		114,188,485
	0303003710 P2: Trade Development and Promotion		20,646,524		292,147,587		312,794,111
	0304003710 P3: Cooperative development and Management		53,588,822		-		53,588,822
Energy, Environment, Forestry, Natural & Mineral Resources	Total		91,613,716		369,772,294		461,386,010
	1001003710 P1 General Administration, Planning and Support Services		31,768,902		-		31,768,902
	1002003710 P2 Environment Management and Protection		25,045,894		284,639,024		309,684,918
	1005003710 P3 Power Transmission and Distribution		12,437,017		10,000,000		22,437,017
	1006003710 P4 Alternative Energy Technologies		2,398,758		64,583,638		66,982,397
	1008003710 P5 Mineral Resources Management		19,963,145		10,549,632		30,512,777
	Total		112,494,780		123,080,442		235,575,222
	0301003710 P1: General Administration, Planning and Support Services		40,317,633		-		40,317,633
	0902003710 P2: Gender		17,084,993		6,474,899		23,559,892
	0903003710 P3: Sports		28,979,449		76,240,185		105,219,634
Culture, Gender, Youth, ICT, Sports and Social Services	0904003710 P4: Culture		7,847,294		27,715,358		35,562,652
	021000 P5 ICT Infrastructure Development		6,872,622		11,950,000		18,822,622
	0504003710 P6: Youth Training and Development		8,939,389		700,000		9,639,389
	0905003710 P7: Social Development and Children Services		2,453,400		-		2,453,400
	Total		112,494,780		123,080,442		235,575,222

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES		DEVELOPMENT ESTIMATES		TOTAL		
		Kshs		Kshs		Kshs		
Finance, Economic Planning & Revenue Management	Total	517,739,217		139,956,716		657,695,933		
	0701003710 P1: General Administration, Planning and Support Services	380,619,631		139,956,716		520,576,347		
	0710003710 P2: Economic Policy and County Planning	43,272,376		-		43,272,376		
	0711003710 P3: Monitoring and Evaluation Services	8,581,991		-		8,581,991		
	0712003710 P4: Public Financial Management	85,265,219		-		85,265,219		
Agriculture & Livestock	Total	361,569,752		904,936,534		1,266,506,286		
	0101003710 P1: General Administration Planning and Support Services	63,119,308		-		63,119,308		
	0102003710 P5: Crop Development and Management	7,299,273		427,799,019		435,098,292		
	0103003710 P6: Agribusiness and Information Management	30,773,387		291,256,173		322,029,560		
	0101020000 P7: Agricultural Extension Services and Training	23,641,933		92,542,032		116,183,965		
	0105003710 P2: Fisheries Development and Management	723,997		-		723,997		
	0106003710 P3: Livestock Resources Management and Development	236,011,854		93,339,310		329,351,164		
	Total	113,857,558		95,230,410		209,087,968		
	Land, Housing & Urban Development	0101003710 P1: General Administration Planning and Support Services	72,900,914		-		72,900,914	
		0108003710 P2: Land Policy and Planning	22,777,800		41,391,629		64,169,429	
0107003710 P3: Housing Development and Human Settlement		18,178,844		53,838,781		72,017,625		

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	RECURRENT ESTIMATES		DEVELOPMENT ESTIMATES		TOTAL	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Public Service Board	Total	64,333,803	15,000,000	79,333,803		79,333,803	
	0701003710 P1: General Administration, Planning and Support Services	46,475,589	-	46,475,589		46,475,589	
	0713003710 P2: Human Resource Management and Development	13,194,096	-	13,194,096		13,194,096	
	0714003710 P3: Governance and County Values	4,664,118	15,000,000	19,664,118		19,664,118	
County Assembly Service Board	Total	1,180,814,288	229,058,553	1,409,872,841		1,409,872,841	
	0701013710 P1: General Administration, Planning and Support Services	318,725,913	229,058,553	547,784,466		547,784,466	
	0715013710 P2: Legislation, Representation and Oversight	862,088,375	-	862,088,375		862,088,375	
	Total	92,555,843	99,897,366	192,453,209		192,453,209	
Kitui Municipality	0201003710 P1: General Administration Planning and Support Services	53,121,383	1,480,545	54,601,928		54,601,928	
	0202003710 P2: Road Transport	9,014,716	83,701,157	92,715,873		92,715,873	
	0307003710 P 3: Trade Development and Promotion	2,547,074	9,580,478	12,127,552		12,127,552	
	0730003710 P.4 Control and Management of Public finances	7,580,839	-	7,580,839		7,580,839	
	0900003710 P .5 Social Protection, Culture and Recreation	20,291,830	5,135,186	25,427,016		25,427,016	
	26405033710 P .6 Kenya Urban Support Programme	-	-	-		-	

VOTE CODE TITLE
Mwingi Town Administration
Total Voted Expenditure Kshs

Source: Author

Annex II

41

COUNTY GOVERNMENT OF KITUI

TEL: 044-4422041, 4422304



P.O. BOX 33 – 90200

Email: finance@kitui.go.ke.

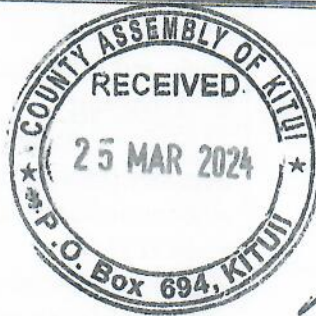
MINISTRY OF FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT

When replying please quote

Ref No. CGKTI/CT/FIN/1/III/ (2023-2024)/114

14TH MARCH, 2024

To
The Clerk
County Assembly of Kitui



Urgent
PCA
Push item to the
Chair budget. Please
act 25/3/2024

Attention:
The Chairperson,
Budget & Appropriations Committee
County Assembly of Kitui

RE: MEMORANDUM BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR COUNTY TREASURY ON THE 2023/24 FY SUPPLEMENTARY BUDGET II

Mr. Chairman, the County Executive submitted FY 2023/24 Supplementary Budget II to County Assembly on 11th March, 2024. 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, we confirm receipt of National Treasury Circular dated 21st March 2024 ref: FLLoCA/CCCRIG/2024/01(06) which has provided further breakdown on FLLoCA County Climate Change Resilient Investment (CCRI) Grants Allocation (See attached copy of the circular). Particularly, the County Government of Kitui has been allocated an additional Kshs 205,807,064 under FLLoCA – IDA. This amount should be factored under the Ministry of Energy, Environment, Forestry, Natural & Mineral Resources.

Further, we propose the following additional adjustments on the submitted FY 2023/24 Supplementary Budget II under Mwingi Town Administration:-

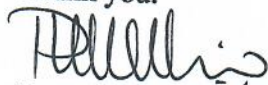
Ministry	Programme	Budget Line	Proposed Addition	Proposed Reduction
----------	-----------	-------------	-------------------	--------------------

PCA
Actual
ASAP
Mulan 25/3/24
Notify the Chairperson
budget and appropriations
in action.
25/03/24

Ministry	Programme	Budget Line	Proposed Addition	Proposed Reduction
Ministry of Energy, Environment, Forestry, Natural & Mineral Resources	Climate Change Adaptation and Mitigation	2630203: Capital grants - World Bank Credit to Finance Locally - Led Climate Action Programme (FLLoCA), County Climate Resilience Investment (CCRI) Grant	205,807,064	
Sub Total			205,807,064.00	0.00
Mwingi Town Administration	0201013710 SP.1.1 Administration, Planning & Support Services	2210102: Water and sewerage charges		227,000.00
		2211201: Refined Fuels and Lubricants for Transport	230,000.00	
		2210801: Catering Services (receptions), Accommodation, Gifts, Food & Drinks	227,000.00	
	0109013710 SP.2.1 Stalled and new Government Buildings.	2220201: Maintenance of Plant, Machinery and Equipment		230,000.00
Sub Total			457,000.00	457,000.00
Ministry Of Culture Gender Youth ICT Sports and Social Services	0306013710 S.P 5.1 Sport Training and Competitors	2211031: Specialised Materials -(Procure and Supply sports equipment such as uniforms, balls, nets and playing boots to all active Sports clubs in the County.)		2,199,146.00
		3130299: Acquisition of Other - Asset register and tagging report - County Revenue USSD Application		300,000.00
	0506013710 Youth Development Services	2210102: Water and sewerage charges		87,000.00
		0306013710 S.P 5.1 Sport Training and Competitions	2210310: Field Operational Allowance-Identify and Develop Rugby, Badminton, Lawn	800,000.00

Ministry	Programme	Budget Line	Proposed Addition	Proposed Reduction
		tennis, Handball teams, chess and Scrabble team in the county		
		2210801: Catering Services (receptions), Accommodation, Gifts, Food and Drinks	900,000.00	
		2210802: Boards, Committees, Conferences and Seminars	499,146.00	
	0505013710: Youth Sports ICT & Innovation	2210202: Accommodation - Domestic Travel	300,000.00	
		2210303: Daily Subsistence Allowance	87,000.00	
Total			2,586,146.00	2,586,146.00

Thank you.



Peter Mwikya Kilonzo
County Executive Committee Member
County Treasury

Copy to:

1. H.E. Governor, Kitui County
2. Hon. Speaker, Kitui County Assembly
3. Ag. County Secretary

Handwritten notes in the top right corner, including a signature and some illegible text.

(C)

(C)

ANNEX III

COUNTY ASSEMBLY OF KITUI

MINUTES OF THE COUNTY BUDGET AND APPROPRIATIONS COMMITTEE MEETING HELD AT THE SPEAKERS LOUNGE ON 26TH MARCH, 2024 AT 10.00 AM.

MEMBERS PRESENT

- | | |
|-----------------------------------|-------------------|
| 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 |

IN ATTENDANCE:

- | | |
|-----------------------|------------------------|
| 1. Charles Nyaga - | Senior Fiscal Analyst |
| 2. Mulandi Kavali | First Clerk Assistant |
| 3. Chris Mwangangi – | Second Clerk Assistant |
| 4. Margaret Muthami - | Fiscal Analyst II |

AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of Committee report on consideration of the Kitui County Supplementary Budget Estimates II for the Financial Year, 2023/2024.

MIN (BAC) 005/2024: PRAYER

The proceedings commenced with a prayer at 10.00 AM.

MIN (BAC) 006/2024: COMMUNICATION FROM THE CHAIR

The Chairperson thanked and welcomed the Members to the meeting convened to adopt the report on the Kitui County Supplementary Budget Estimates II for the Financial Year, 2023/2024 as envisaged in Standing Order 179(4). He applauded the Members for working hard and smart and with a lot of desire to deliver their mandate. He applauded them for working within the time allowed in order to adhere to the strict timelines set for submission of the report for tabling.

MIN (BAC) 007/2024: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY SUPPLEMENTARY BUDGET ESTIMATES II FOR THE FINANCIAL YEAR, 2023/2024.

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. The members affixed their signatures to the adoption list and finally the Chairperson signed the report in readiness for submission to the Office of the Speaker for approval for tabling.


MIN (BAC) 008/2024: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.30 PM


MULANDI KAVALI

For: CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI.

CONFIRMED BY:


HON. ZACCHAEUS IVUTHA SYENGO
CHAIRPERSON, COUNTY BUDGET AND APPROPRIATIONS COMMITTEE.
COUNTY ASSEMBLY OF KITUI.