

**REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF KITUI**

**THE COUNTY ASSEMBLY**

**FIRST ASSEMBLY – (THIRD SESSION)**

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**BUDGET AND APPROPRIATIONS COMMITTEE**

**REPORT ON CONSIDERATION OF THE SUPPLEMENTARY**

**ESTIMATES FOR**

**THE COUNTY GOVERNMENT FOR FINANCIAL YEAR**

**2014/2015**

**APRIL, 2015**

## **PREAMBLE**

**Mr. Speaker Sir,**

Section 135 of the Public Finance Management Act, 2012 provides circumstances under which a County Government may submit to the County Assembly a supplementary budget for approval. Section 135 (1) and (2) of the Public Finance Management Act respectively provides that "***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need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the county government Emergency Fund***".

***"A county government shall submit a supplementary budget in support of additional expenditures for authority for spending under subsection (1)"***

In compliance to the provisions of this statute and the procedures as guided therein, the supplementary budgets for this financial year 2014/15 for both the County Executive and the County Assembly were submitted on 4<sup>th</sup> December, 2014 and 3<sup>rd</sup> March, 2015 respectively for approval by this Assembly and subsequently were committed to this committee for consideration. However, the County Assembly Supplementary Estimates were later reviewed after the County Assembly Service Board renegotiated the Ceilings with Commission for Revenue Allocation (CRA) on 1<sup>st</sup> April, 2015.

**Mr. Speaker Sir,**

The role of consideration of the budget is conferred to the Committee on Budget and Appropriations by this Assembly's Standing Order 187 which further gives this committee the mandate 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. It is for this reason therefore, that this committee is undertaking this noble function with high diligence to ensure prudence in utilization of public funds in efficient and equitable quality service delivery across the County.

### **Composition of the Committee.**

**Mr. Speaker sir,**

The Budget and Appropriations committee as constituted comprises of the following Members:-

Hon. Antony K. Muthui -	Chairman
Beatrice V. Musyoka -	Vice Chairman
Hon. Felix K. Kauvi -	Member
Hon. Anastasia M. Mutunga -	Member
Hon. Joseph N. Ngwele -	Member
Hon. James M. Munuve -	Member
Hon. Stanislaus M. Mulongo -	Member
Hon. Joyce M. Mutemi -	Member
Hon. Mary P. Ndumbu -	Member
Hon. Jackson N. Mwanduka -	Member
Hon. Mwove Kinyala -	Member
Hon. George S. Kililiku -	Member
Hon. Irene C. Muvea -	Member

**Mr. Speaker Sir,**

In reviewing these County Supplementary estimates, the committee held a total of eight day's sittings held at Pride Inn Hotel in Nairobi from 15<sup>th</sup> to 20<sup>th</sup> December, 2014 and 4<sup>th</sup> to 5<sup>th</sup> April, 2015.

## **Acknowledgement**

### **Mr. Speaker Sir**

At this juncture, allow me to thank your office for allowing the committee an opportunity to retreat to a conducive and quiet place with minimal interruptions to consider the County Supplementary Estimates. Further, I thank the heads of County Executive Departments who appeared before the Committee and also note the contribution made to the Committee by the various Chief Officers who were invited. Finally, I sincerely express my gratitude to the members of this committee and Staff of the Assembly who for those days have volunteered to work tirelessly and beyond the sitting hours to accomplish this great mission.

### **Mr. Speaker Sir,**

The Constitution of Kenya provides in Article 201(d) that "***public money shall be used in a prudent and responsible way***". This means that we must make every effort to reduce misappropriation of public resources and apply them to the most productive activities. Indeed, Hon. Members, the principle that should guide budget making should therefore be "**achieving the greatest public good in the most cost-effective way**".

### **Mr. Speaker Sir,**

In view of the above and guided by the spirit herein, the committee scrutinized the Supplementary estimates for the County Government and has made a number of recommendations to this Assembly for consideration and approval as contained in this report.

**Hon. Antony K. Muthui**

**Chairman, Budget & Appropriations Committee**

**April, 2015**

## **Annexures**

1. Committee Members List
2. County Assembly Supplementary Budget Summary sheet of proposed votes with savings and additional funding.
3. County Supplementary Estimates Summary sheet as recommended by the committee

## **REVIEW AND CONSIDERATION OF THE COUNTY GOVERNMENT**

### **SUPPLEMENTARY BUDGET 2014/2015**

In undertaking this task therefore, the committee took keen interest in analyzing the information as contained in the Estimates submitted and at the same time reviewing the achievements in implementing the approved budget 2014/2015 for the last nine months. In coming up with the recommendations below, it was unanimously agreed to undertake budget performance review in implementing the approved budget 2014/15, reviewing the supplementary budget proposals and their stated justifications in order to make recommendations on these Estimates for approval by the Assembly.

#### **A. Supplementary Estimates for The County Assembly**

The County Assembly Service Board in compliance with Section 12 (7) of the County Government Act, had prepared these revised annual estimates of expenditures of the County Assembly in exercising the budgetary control over the service totaling to Kshs. 853,299,365. This was based on the Approved budget 2014/15 by the Assembly. These estimates as explained above were revised to comply with the CRA ceilings after the re-negotiations.

The Board had identified and proposed in the Estimates the votes that had savings and those that required additional funding.

The revised estimates submitted comprised of the following:-

- i) Personnel costs and operations & maintenance Kshs. 553,129,512.00 which was the renegotiated ceiling.
- ii) Car and mortgage loans – Kshs. 136,000,000.00
- iii) Development – 144,290,787.00.

This would result to total budget of Kshs. 833,420,299.00 with the Board proposing to release Kshs. 19,879,066.00 to the Executive. The proposed items for savings and additional funding are analyzed in the annex marked **Annex 2** attached to this report.

**Mr. Speaker Sir,**

The committee scrutinized these estimates and after doing intensive consultations made the following recommendations as contained in the table below:-

Recurrent Supplementary budget as proposed				<i>Committee recommendations</i>		
Code no.	Vote title	Approved budget 2014/15	Proposed reduction/ addition	<i>Committee recommendation</i>	<i>Recommended vote total</i>	<i>Committee remarks</i>
2110116	Basic salaries county assembly members	97,685,877	(1,206,567)	<b><i>(1,608,567)</i></b>	<b><i>96,077,310</i></b>	<b><i>Make further reduction of Kshs. 402,000</i></b>
2110314	Transport allowance	56,952,800	(4,121,165)	<b><i>(4,239,165)</i></b>	<b><i>52,713.635</i></b>	<b><i>Make further reduction of Kshs. 118,000</i></b>
2110328	County assembly attendance allowance	95,372,000	(22,700,000)	<b><i>(32,074,000)</i></b>	<b><i>63,298,000</i></b>	<b><i>Make further reduction of Kshs. 9,374,000</i></b>
2210301	Domestic travel cost	13,700,000	(7,000,000)	<b><i>(4,500,000)</i></b>	<b><i>9,200,000</i></b>	<b><i>Additional funding of Kshs. 2,500,000 recommended</i></b>
2210302	Domestic Accommodations	36,880,000	15,128,700	<b><i>25,668,790</i></b>	<b><i>62,548,790</i></b>	<b><i>Additional funding of Kshs. 10,540,090 recommended</i></b>

2210804	Car and mortgage loans committee allowances	2,400,000	-	<b>(400,000)</b>	<b>2,000,000</b>	<b>Make further reduction of Kshs. 400,000</b>
2210809	Board allowances and seminars	9,144,000	(3,925,000)	<b>(5,325,000)</b>	<b>3,819,000</b>	<b>Make further reduction of Kshs. 1,400,000</b>
2210904	Motor vehicle insurance	945,000	-	<b>(200,000)</b>	<b>745,000</b>	<b>Make further reduction of Kshs. 200,000</b>
2211308	Legal fees	3,000,000	2,000,000	<b>(2,000,000)</b>	<b>3,000,000</b>	<b>Make further reduction of Kshs. 2,000,000</b>
2211310	Contracted professional services	2,000,000	1,000,000	<b>(2,000,000)</b>	<b>1,000,000</b>	<b>Make further reduction of Kshs. 2,000,000</b>
2220101	Maintenance expenses of motor vehicles	3,112,200	-	<b>(600,000)</b>	<b>2,512,200</b>	<b>Make further reduction of Kshs. 600,000</b>
2710103	Gratuity members of parliament	-	18,155,956	<b>(1,586,090)</b>	<b>16,569,866</b>	<b>Make further reduction of Kshs. 1,586,090</b>
3111002	Purchase of computers, printers and other it equipment	2,230,000	(1,900,000)	<b>3,140,000</b>	<b>5,370,000</b>	<b>Additional funding of Kshs. 5,040,000 recommended</b>
<b>TOTAL EXTRA SAVINGS RECOMMENDED BY THE COMMITTEE</b>						<b>18,080,000</b>
Development Supplementary budget as proposed				<b>Committee recommendations</b>		
3110202	Non – residential building (offices, schools, hospitals etc.)	50,000,000	75,000,000	<b>(96,800,000)</b>	<b>28,200,000</b>	<b>Make reduction of Kshs. 96,800,000</b>

The above table shows the votes which were further varied by the committee and recommended with increase/decrease as justified below:-

### **Recurrent Supplementary Budget**

- i) The basic salaries and transport allowances for members have been further reduced by Kshs. 520,000 due to the fact that one nominated Member of

- County Assembly has never reported and is not likely to report during the remaining period of this financial year.
- ii) The County Assembly attendance allowance was further reduced by Kshs. 9,374,000 based on anticipated actual allowances to be drawn by the members for the remaining three months.
  - iii) The Car and Mortgage Loans Committee allowances was further reduced by Kshs. 400,000 since the committee is not expected to exhaust the provisions during the remaining three months.
  - iv) County Assembly Service Board allowances to be further reduced by Kshs. 1,400,000 to cater for four sittings per month for the remaining period notwithstanding the Salaries and Remuneration Commission circular.
  - v) Motor vehicle insurance was reduced by Kshs. 200,000 due to the suspension by the board in buying the vehicle that was budgeted.
  - vi) Legal fees was reduced by Kshs. 2,000,000. The committee explained it was not aware of any pending court case involving the Assembly and further demanded an explanation on the Kshs. 2,300,000 which so far has been spent on this vote.
  - vii) Contracted professional services was reduced by Kshs. 2,000,000. The committee being aware that the tenders for the strategic plan had been advertised awaiting evaluation recommended to reduce this vote to leave a balance of Kshs. 1,000,000 for any expenditures which might arise therein before the year ends.
  - viii) Maintenance expenses of motor vehicles was reduced by Kshs. 600,000. The provisions of this vote is not expected to be fully spent during the remaining period as the committee recommended transfer of the Land Rover being repaired to the executive who should also meet the repair costs and the suspension of purchase of the new vehicle by the Board.
  - ix) Gratuity to members was reduced by Kshs. 1,586,090. The committee felt that it was consistent to provide for 2013/14 gratuity in this budget and



make provision for the year 2014/15 together with 2015/16 in the coming financial year.

Therefore, the committee recommends that the above extra reductions in recurrent budget totaling **Kshs. 18,080,000** be applied to the following programs;-

- i) Increase the domestic travel and accommodation votes by Kshs. 2,500,000 and 10,540,090 respectively to enable members enhance their performance in the core mandate of oversight through increased committee activities.
- ii) Provide Kshs. 5,040,000 to purchase Tablet Computers for 58 members and 5 Clerks at the Table and in addition purchase an audible Laptop and a braille machine. This will make it convenient for the members to assess assembly business online as we endeavor to move towards a paperless Assembly.

### **Development Supplementary Budget**

**Mr. Speaker Sir,**

The committee being aware of the dire need of an adequate chamber felt that it was not in the best interest to construct the new modern chambers in the current space due to the following reasons:-

- i) That this Assembly has so far cumulatively spent more than 27M since 2013/14 in completing the new office block and renovation to offices. It will therefore be a waste of public funds in pulling down some of the structures to allow for the construction of the new chambers and offices.
- ii) That the space was so small and unable to accommodate the necessary assembly structures such as committee rooms, office space, parking (for members, staff and visitors), sufficient chamber, cafeteria, gardens and green area

- iii) It will not be possible to do such big construction works while the Assembly and the offices are still accommodated in the same place and there was no plan and allocation in this budget to relocate these services.
- iv) That the space lacks room for future expansion.

It was therefore the considered opinion of this committee that in view of the present and future needs of the Assembly, it is important to acquire land of at least 5 acres within Kitui Township where the new chambers, offices and outdoor facilities of the Assembly will be constructed. In this regard, the committee recommends an amount of Kshs 30m be transferred from the approved development budget of the assembly to the County Ministry of Land, Infrastructure and Urban Development (LIUD) for the department to acquire the said land on behalf of the assembly, secure title and provide a demarcation wall. In making this recommendation, the committee has considered the fact that the County Ministry of LIUD has an inventory of available public land within Kitui Township and was also recently involved in land banking exercise and is therefore aware of where land is available and its values.

**Mr. Speaker Sir,**

In the next financial year, this Committee will recommend to the Assembly to vote for the entire block amount required by the County Assembly Service Board to carry out construction of the chamber, offices and external facilities within one financial year. The Committee will also recommend floating of an international tender in order to procure the most competent contractors who can carry out the constructions within a period of not more than nine months.

**Mr. Speaker Sir,**

The committee further recommends that the reductions made on the personnel emoluments, operation and maintenance votes of Kshs. 86,679,066 in achieving the CRA ceiling be transferred to the County Ministry of Agriculture, Water and Irrigation as an additional funding to enhance the Kitui County water accessibility program



had been left out in the 2014/15 budget was re-voted, raising the total budget to Kshs. 8,716,420,154.

### **Committee Recommendations on the Supplementary Budget**

These supplementary estimates were equally subjected to thorough scrutiny and after some consideration, the estimates were recommended as follows:-

1. That part of the money transferred from the office of the Governor to the Ministry of Administration and Co-ordination of County Affairs is used to facilitate operations (communication, transport, staff allowances etc) in the devolved units so that the sub-county and ward administrators can be more effective in their operations.
2. The Committee applauded the increase in budget allocation for construction of ward offices under the Ministry of Administration and Co-ordination of County Affairs. We further recommended that the county government consolidates all ward offices and sub-county offices yet to be constructed in such a way that they are able to accommodate all the devolved departments in one complex. This will avoid the current situation where there is a lot of land wastage as different departments construct their own offices separately.
3. The Committee observed that the Back hoe that the Ministry of Agriculture, Water and Irrigation had already acquired was too small to be effective. We therefore recommend that in the next budget the ministry considers buying a bigger machine.
4. The Committee observed that the Ministry of Agriculture was reducing the personnel emoluments budget yet there were some employees who had not been paid their dues especially the department of fisheries. The Committee recommends that the Committee on Agriculture look at the issue.
5. The Committee observed that there were some ECDE teachers under the Ministry of Basic Education, Training & Skills Development that had not been

paid their arrears for a period of up to one year. This Committee recommends that part of the transfer of Kshs 11.8M from the Office of the Governor to this Ministry be utilized to pay the arrears for the ECDE teachers amounting to Kshs 7.2M which dates back to July, 2013. The balance of this transfer should be utilized to bring the ECDE teachers within the minimum wage as required by the National Labor Laws.

6. The Committee recommended the budget of Kshs 21M for the purchase of the low loader under the Ministry of Lands, Infrastructure & Urban Development be utilized to buy a wheel loader instead in order to increase efficiency in the murraming of roads.
7. The Committee noted with a lot of regret that the budget that was approved by this Assembly to the Ministry of Lands, Infrastructure & Urban Development specifically for purchase of machinery for roads maintenance was not fully implemented. This committee wishes to reaffirm that as per the Public Finance Management Act, 2012, adherence to the budget guidelines is not optional. We therefore recommend that the sectoral Committee on Lands, Infrastructure & Urban Development investigates why the Ministry ignored the approved budget and reports to this House for appropriate action.
8. The Committee wishes to stress the need to upgrade the hospitals within the county and to increase efficiency and responsiveness to emergencies and accidents. The committee observed that cases of accidents were on the increase especially for boda bodas riders. For this reason, the Committee recommends that there is dire need for the County Ministry of Health and Sanitation to acquire a CT scan equipment for the Kitui level IV hospital to avoid patients seeking these services from Machakos and Thika, bearing in mind that there is already a doctor on post at the hospital to operate this equipment.
9. The Committee concurs that there is need for establishment of a County radio broadcast service to be informing residents of the progress on the County

programmes and to increase effectiveness in the mobilization of citizens to participate in governance activities. However this radio must be operated strictly on a business model so that it does not become a financial burden to the County Government. For this reason, the Committee recommends a budget of Kshs 5M to enable the County Ministry of Trade, Industry, ICT and Co-operatives to prepare a business plan, content designs and a budget for one off funding. We recommend that this should be presented to the sectoral committee for approval and factoring in the next year's budget. We recommend that the balance of Kshs 5M revert back to the same Ministry for purchase of IT equipment for polytechnics.

10. The Committee observed that the Ministry of Trade, Industry, ICT & Co-operatives and Ministry of Culture, Youth, Sports & Social Services had not factored in the budget for mortgage and car loans for their CEC Members. This Committee thus recommends that the savings from the Office of the Governor be utilized to provide these monies.

**Mr. Speaker Sir**, the adjustments in the County Assembly budget as recommended above will therefore increase the Executive budget by **Kshs. 116,679,066** to **Kshs 8,833,099,220**. **Mr. Speaker Sir**, on overall, the County Supplementary Estimates for 2014/15 will therefore increase the approved budget with Kshs. **212,691,737** to Kshs **9,569,719,519** as contained in attached annex marked **Annex 3**.

**Mr. Speaker Sir,**

It is therefore my pleasant duty and privilege, on behalf of the Budget and Appropriations

Committee to table this Report for adoption by the Assembly.

## **ANNEX I**

### **SIGNED LIST OF MEMBERS OF THE BUDGET AND APPROPRIATIONS COMMITTEE**

- |                                 |                  |       |
|---------------------------------|------------------|-------|
| 1. Hon. Antony K. Muthui -      | Chairman         | ..... |
| 2. Hon. Beatrice V. Musyoka -   | Vice Chairperson | ..... |
| 3. Hon. Anastasia M. Mutunga -  | Member           | ..... |
| 4. Hon. Joseph N. Ngwele -      | Member           | ..... |
| 5. Hon. James M. Munuve -       | Member           | ..... |
| 6. Hon. Stanislaus M. Mulongo - | Member           | ..... |
| 7. Hon. Joyce M. Mutemi -       | Member           | ..... |
| 8. Hon. Mary P. Ndumbu -        | Member           | ..... |
| 9. Hon. Jackson N. Mwanduka -   | Member           | ..... |
| 10. Hon. Mwove Kinyala -        | Member           | ..... |
| 11. Hon. George S. Kililiku -   | Member           | ..... |
| 12. Hon. Irene C. Muvea -       | Member           | ..... |
| 13. Hon. Felix K. Kauvi -       | Member           | ..... |

## ANNEX 2

### COUNTY ASSEMBLY OF KITUI VOTES WITH SAVINGS

CODE	VOTE NAME	APPROVED BUDGET	PROPOSED SAVING	PROPOSED SUPPLEMENTARY BY THE BOARD
0-02-020-201-1001-2110101-00-000	Basic Salaries - Civil Servants	45,010,572	(4,893,350)	<b>40,117,222</b>
0-02-020-201-1001-2110116-00-000	Basic Salaries - County Assembly Members	97,685,877	(1,206,567)	<b>96,479,310</b>
0-02-020-201-1001-2110301-00-000	House Allowance	20,490,000	(2,128,000)	<b>18,362,000</b>
0-02-020-201-1001-2110304-00-000	Overtime - Civil Service	1,000,000	(500,000)	<b>500,000</b>
0-02-020-201-1001-2110307-00-000	Hardship Allowance	1,382,400	(1,382,400)	-
0-02-020-201-1001-2110312-00-000	Responsibility Allowance	14,856,000	(3,528,000)	<b>11,328,000</b>
0-02-020-201-1001-2110314-00-000	Transport Allowance	56,952,800	(4,121,165)	<b>52,831,635</b>
0-02-020-201-1001-2110317-00-000	Domestic Servant Allowance	540,000	(245,000)	<b>295,000</b>
0-02-020-201-1001-2110320-00-000	Leave Allowance	2,391,863	(1,326,155)	<b>1,065,708</b>
0-02-020-201-1001-2110328-00-000	County Assembly Attendance Allowance	95,372,000	(22,700,000)	<b>72,672,000</b>
0-02-020-201-1001-2120101-00-000	Employer Contribution to NSSF	557,280	(264,880)	<b>292,400</b>
0-02-020-201-1001-2120103-00-000	Employer Contribution to Staff Pensions Scheme	9,825,086	(1,053,205)	<b>8,771,881</b>
0-02-020-201-1001-2210201-00-000	Telephone, Telex, Facsimile and Mobile Phone Services	7,848,000	(1,000,000)	<b>6,848,000</b>
0-02-020-201-1001-2210301-00-000	Domestic Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,700,000	(7,000,000)	<b>6,700,000</b>



0-02-020-201-1001-2210401-00-000	Foreign Travel Costs (airlines, bus, railway, etc.)	26,200,000	(17,400,000)	<b>8,800,000</b>
0-02-020-201-1001-2210402-00-000	Foreign Accommodation	51,100,000	(24,900,000)	<b>26,200,000</b>
0-02-020-201-1001-2210502-00-000	Publishing and Printing Services	5,000,000	(4,800,000)	<b>200,000</b>
0-02-020-201-1001-2210503-00-000	Subscriptions to Newspapers, Magazines and Periodicals	1,544,000	(1,300,000)	<b>244,000</b>
0-02-020-201-1001-2210504-00-000	Advertising, Awareness and Publicity Campaigns	13,200,000	(7,700,000)	<b>5,500,000</b>
0-02-020-201-1001-2210700-00-000	Training Expense (including capacity building)	5,000,000	(2,600,000)	<b>2,400,000</b>
0-02-020-201-1001-2210804-00-000	Car & Mortgage Loans Committee Allowances	2,400,000	-	<b>2,400,000</b>
0-02-020-201-1001-2210808-00-000	Purchase of Coffins	600,000	(400,000)	<b>200,000</b>
0-02-020-201-1001-2210809-00-000	Board Allowances & Seminars	9,144,000	(3,925,000)	<b>5,219,000</b>
0-02-020-201-1001-2210904-00-000	Motor Vehicle Insurance	945,000	-	<b>945,000</b>
0-02-020-201-1001-2210910-00-000	Medical Insurance	15,000,000	(1,800,000)	<b>13,200,000</b>
0-02-020-201-1001-2211016-00-000	Purchase of Uniforms and Clothing - Staff	1,710,500	(1,300,000)	<b>410,500</b>
0-02-020-201-1001-2211101-00-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,740,000	(1,500,000)	<b>2,240,000</b>
0-02-020-201-1001-2211102-00-000	Supplies and Accessories for Computers and Printers	5,000,000	(3,000,000)	<b>2,000,000</b>
0-02-020-201-1001-2211313-00-000	Security Operations	2,800,000	(1,360,000)	<b>1,440,000</b>
0-02-020-201-1001-2220101-00-000	Maintenance Expenses - Motor Vehicles and cycles	3,112,200	-	<b>3,112,200</b>
0-02-020-201-1001-2220201-00-000	Maintenance of Plant, Machinery and Equipment (including lifts)	2,500,000	(1,800,000)	<b>700,000</b>

0-02-020-201-1001-2220202-00-000	Maintenance of Office Furniture and Equipment	700,000	(400,000)	<b>300,000</b>
0-02-020-201-1001-3110701-00-000	Purchase of Motor Vehicles	4,500,000	(4,500,000)	-
0-02-020-201-1001-3111002-00-000	Purchase of Computers, Printers and other IT Equipment	2,230,000	(1,900,000)	<b>330,000</b>
0-02-020-201-1001-3111009-00-000	Purchase of other Office Equipment	1,879,000	(1,400,000)	<b>479,000</b>
0-02-020-201-1001-3111106-00-000	Purchase of Firefighting Vehicles and Equipment	300,000	(200,000)	<b>100,000</b>
0-02-020-201-1001-3111111-00-000	Purchase of ICT Networking	1,300,000	(1,080,000)	<b>220,000</b>
0-02-020-201-1001-3111403-00-000	Research	4,732,000	(4,430,000)	<b>302,000</b>
0-02-020-201-1001-4110402-00-000	Mortgage Loans to Members	116,000,000	(58,000,000)	<b>58,000,000</b>
1-02-020-201-1001-3111111-00-000	Purchase of Communication Equipment	8,200,000	(8,200,000)	-
	<b>TOTAL SAVINGS</b>		<b>(205,243,722)</b>	

**VOTES WITH DEFICITS**

<b>CODE</b>	<b>VOTE NAME</b>	<b>APPROVED BUDGET</b>	<b>PROPOSED ADDITION</b>	<b>BALANCE</b>
0-02-020-201-1001-2210101-00-000	Electricity	600,000	240,000	<b>840,000</b>
0-02-020-201-1001-2210102-00-000	Water and sewerage charges	120,000	60,000	<b>180,000</b>
0-02-020-201-1001-2210302-00-000	Accommodation - Domestic Travel	36,880,000	15,128,700	<b>52,008,700</b>
0-02-020-201-1001-2210801-00-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,150,000	11,000,000	<b>19,150,000</b>
0-02-020-201-1001-2211201-00-000	Refined Fuels and Lubricants for Transport	5,000,000	1,000,000	<b>6,000,000</b>
0-02-020-201-1001-2211306-00-000	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	70,000	180,000	<b>250,000</b>

0-02-020-201-1001-2211308-00-000	Legal Dues/fees, Arbitration and Compensation Payments	3,000,000	2,000,000	<b>5,000,000</b>
0-02-020-201-1001-2211310-00-000	Contracted Professional Services	2,000,000	1,000,000	<b>3,000,000</b>
0-02-020-201-1001-2211325-00-000	Ward Office Operations	14,400,000	1,800,000	<b>16,200,000</b>
0-02-020-201-1001-2710103-00-000	Gratuity - Members of Parliament	0	18,155,956	<b>18,155,956</b>
0-02-020-201-1001-3111003-00-000	Purchase of Air conditioners, Fans and Heating Appliances	0	1,800,000	<b>1,800,000</b>
0-02-020-201-1001-4110402-00-001	Mortgage Loans to Staff	0	58,000,000	<b>58,000,000</b>
1-02-020-201-1001-3110202-00-000	Non-Residential Buildings (offices, schools, hospitals, etc..)	50,000,000	75,000,000	<b>125,000,000</b>
	<b>TOTAL DEFICITS</b>		<b>185,364,656</b>	
	<b>Difference Released to Executive</b>		<b>(19,879,066)</b>	

## ANNEX 3

### KITUI COUNTY GOVERNMENT - 2014/15 BUDGET SUMMARY

	County Ministry	Recurrent Expenditure			Development Expenditure			TOTALS			Printed %	Revised %
		(Printed Estimates)	Supplementary Estimates	Recurrent Changes	Development (Printed Estimates)	Development (Supplementary)	Development Changes	TOTAL (Printed)	TOTAL (Supplementary)	TOTAL CHANGES		
1	Office of the Governor	436,613,464	264,906,500	(171,706,964)	1,025,474,030	1,025,474,030	-	1,462,087,494	1,290,380,530	(171,706,964)	16%	13%
2	Ministry of Administration and Coordination Affairs	418,620,068	377,162,188	(41,457,880)	124,126,330	156,126,330	32,000,000	542,746,398	533,288,518	(9,457,880)	6%	6%
3	Ministry of Agriculture, Water & Irrigation	412,759,720	372,467,335	(40,292,385)	894,267,312	1,012,176,378	117,909,066	1,307,027,032	1,384,643,713	77,616,681	14%	14%
4	Ministry of Basic Education, Skills & Development	318,832,310	334,783,751	15,951,441	152,758,632	195,683,589	42,924,957	471,590,942	530,467,340	58,876,398	5%	6%
5	Ministry of Lands, Infrastructure & Urban Development	502,839,804	316,204,470	(186,635,334)	1,260,950,095	1,297,635,919	36,685,824	1,763,789,899	1,613,840,389	(149,949,510)	19%	17%
6	Ministry of Health & Sanitation	1,311,571,986	1,515,666,309	204,094,323	305,488,865	393,862,643	88,373,778	1,617,060,851	1,909,528,952	292,468,101	17%	20%
7	Ministry of Trade, Industry, IT & Co-operatives	75,027,106	134,258,142	59,231,036	331,755,346	331,755,346	-	406,782,452	466,013,488	59,231,036	4%	5%
8	Ministry of Culture, Youth, Sports & Social Services	60,305,778	59,160,175	(1,145,603)	135,767,952	145,396,171	9,628,219	196,073,730	204,556,346	8,482,616	2%	2%
9	Ministry of Environment, Energy & Mineral Resources	46,793,778	42,174,614	(4,619,164)	380,179,211	380,179,211	-	426,972,989	422,353,825	(4,619,164)	5%	4%

10	Ministry of Natural Resources & Tourism	31,935,778	40,499,536	8,563,758	27,500,000	31,500,000	4,000,000	59,435,778	71,999,536	12,563,758	1%	1%
11	Ministry of Finance & Economic Planning	138,328,241	293,623,100	155,294,859	56,578,751	59,362,375	2,783,624	194,906,992	352,985,475	158,078,483	2%	4%
12	County Public Service Board	55,253,860	53,041,108	(2,212,752)	-	-	-	55,253,860	53,041,108	(2,212,752)	1%	1%
13	County Assembly	775,808,578	689,129,512	(86,679,066)	77,490,787	47,490,787	(30,000,000)	853,299,365	736,620,299	(116,679,066)	9%	8%
	<b>TOTALS</b>	<b>4,584,690,471</b>	<b>4,493,076,740</b>	<b>(91,613,731)</b>	<b>4,772,337,311</b>	<b>5,076,642,779</b>	<b>304,305,468</b>	<b>9,357,027,782</b>	<b>9,569,719,519</b>	<b>212,691,737</b>	100%	100%

49.0%

47.0%

51.0%

53.0%

100%

<b>Change in total budget</b>												
Explained by:	Balance of 2013-2014 revote				144,658,104							
	2014-2015 Equitable share final adjustment				18,077,710							
	Revote for medical drugs				49,955,923							
	<b>Total</b>							<b>212,691,737</b>				

