



REPUBLIC OF KENYA

COUNTY ASSEMBLY OF ISIOLO

FIRST ISIOLO COUNTY ASSEMBLY – FIFTH SESSION

**REPORT OF THE FINANCE, BUDGET AND APPROPRIATIONS COMMITTEE ON
THE 2016/17 SUPPLEMENTARY BUDGET ESTIMATES**

FEBRUARY 2017

PREFACE

On behalf of the Members of the Finance, Budget and Appropriation Committee and pursuant to the provisions of the Standing Order 182 of the County Assembly of Isiolo, it is my pleasure and duty to present to the County Assembly, the Report of the Committee on the scrutiny of the 2016/17 supplementary budget laid on the table on 12th January, 2017.

Committee Membership

The Finance, Budget and Appropriation Committee was reconstituted by the County Assembly on 26th August, 2015 after the customization of the Standing Orders comprising of the following Members:-

- | | |
|---------------------------|------------------|
| 1. Hon. Abdi Sora Balla | Chairperson |
| 2. Hon. Hassan Diba Kumpa | Vice Chairperson |
| 3. Hon. Paul Mero | Member |
| 4. Hon. Sadia Hajj Abdi | „ |
| 5. Hon. SalesioKiambi | „ |
| 6. Hon. Dahabo Bonaya | „ |
| 7. Hon. Nura Diba | „ |

Committee Mandate

The Finance, Budget and Appropriations Committee is established under Standing Order 189 of the County Assembly of Isiolo with the following mandate:-

(3) The functions of the Committee shall be to-

- (a) investigate, inquire into and report on all matters related to coordination, control and monitoring 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;

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- (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.

Committee sittings

Mr. Speaker, the committee held twenty (20) sittings to review the 2016/17 supplementary budget estimates as mandated by the County Assembly.

ACKNOWLEDGEMENT

Mr. Speaker, allow me to appreciate the various County Government departments specifically Executive Committee members who participated in the process and enabled the County Assembly to play its oversight role effectively.

Mr. Speaker, the committee is grateful to the members of the committee, office of the Speaker and the office of the Clerk of the County Assembly for the continuous support to enable the committee discharge its mandate.

On behalf of the County Assembly Budget and Appropriations committee, it is my pleasure to table this report for debate and adoption.

SIGNED -----

HON. Abdi Sora Balla, MCA,
CHAIRPERSON

DATE-----

BACKGROUND

Mr. Speaker, devolution as enshrined in the Constitution of Kenya promises to devolve resources to the grassroots to create centres of economic empowerment across the country. This promise renewed hope of citizenry in areas marginalized by previous regimes under centralized system of Governance.

Mr. Speaker, Isiolo County has suffered under the past regimes and the coming of the County Government has given the locals hope to realize meaningful developments to open up areas that have lagged behind in development to improve the living standard of the locals.

Mr. Speaker, this supplementary budget estimate of expenditure and revenue is the last since the operationalization of the first County Government. The 2016/17 supplementary budget has however continued to perpetuate the tendency to tie the scarce resources to recurrent at the expense of development initiatives, which have bigger impact on the citizenry.

Mr. Speaker, it is worth noting that absorption of development expenditure to recurrent in the 2015/16 fiscal year stood at 38.99 to 61.01 percent respectively according to County Budget Review and Outlook Paper (C-BROP), 2016. This financial year projects not a different scenario.

Mr. Speaker, it is thus critical that the County Government shifts its focus from recurrent expenditure to enhance development expenditure for the county to realize the intended objectives of devolution as envisaged in the constitution. This is the commitment given by the County Government through continued scaling down of expenditures on non-priority areas and moderates the pace of expenditure growth in personnel emoluments, operations and maintenance without compromising the delivery of quality services.

Mr. Speaker, the Constitution has placed significant responsibilities on the County Assembly over the management of public resources at the County level. Under the Constitution, the County Assembly has enhanced responsibility with regard to resource mobilization, allocation, monitoring and control.

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In line with this constitutional responsibility, the Sectoral Committees were tasked by the County Assembly to jointly undertake an exercise to review the 2016/17 supplementary budget tabled on the table of the County Assembly during a special sitting on Thursday, 12th January, 2017 as mandated by the County Assembly.

The committees considered the estimates against compliance with the constitutional provisions of principles of public finance and other relevant statutes as well as adherence to the implementations of provisions of the County Fiscal Strategy Paper and the Annual Development Plan (ADP).

The Finance, Budget and Appropriations Committee Report on the Review of the supplementary budget estimates was debated and approved by the County Assembly during a special sitting on Thursday, 26th January 2017.

Mr. Speaker, the report recommended among others:-

1. The County Assembly Sectoral Committees to interrogate the budget implementation of their assigned sectors as outlined in the Standing Order 193 (5) of the Standing Orders of the County Assembly of Isiolo with the view to recommend further investigation by other government agencies such as Ethics and Anti-corruption Commission and Kenya National Audit Office in the event there is any impropriety on the management of public funds.
2. The Sectoral Committees to inquire into the expenditures of their assigned sectors within the context of provisions of Section 196, 197 and 198 of the Public Finance Management Act with the view to recommend further investigations by relevant Government Agencies on the accountability of public funds by public officers in the County Government.
3. The County Treasury to provide justifications for allocations of more funds to some sectors and programmes under the supplementary budget. In addition, the County Treasury should also provide justifications for funding new programmes in the supplementary budget at the expense of approved programmes.

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4. The Sectors and Departments to provide specific programmes funded in the first half of the 2016/17 financial year to enable the County Assembly to make informed decisions while at the same time contributing to the effective execution of their functions.
5. The County Treasury to realign the supplementary budget with prevailing fiscal environment to prevent high budget deficit that has resulted in the endless pending bills every financial year.
6. The County Treasury to provide for all expenditures incurred outside the Appropriation Act and justifications for additional expenditures in line with the provision of the Standing Order 219 (2) which states, "The supplementary budget shall include a statement showing how the additional expenditure relates to the fiscal responsibility principles and financial objectives".

Mr. Speaker, based on the above recommendations, the Sectoral Committees once again jointly conducted interrogations on budget implementation of all sectors to make informed decisions on the supplementary budget.

The committees interrogations was based on;

- i. compliance with the constitutional provisions of principles of public finance
- ii. compliance with provisions of Section 135 and 154 of the Public Finance Management Act, No. 18 of 2012 and corresponding Sections of PFM Regulations, 2015.
- iii. adherence or deviation from to the implementations of provisions of the County Fiscal Strategy Paper and the Annual Development Plan (ADP)
- iv. linkage between planning and budgeting as emphasized by Medium Term Expenditure Framework (MTEF).

Mr. Speaker, the committee prepared its report based on both oral and documentary submission made before it by the relevant County Executive Committee Member and Chief Officers

HIGHLIGHTS OF THE 2016/17 SUPPLEMENTARY BUDGET ESTIMATES

The 2016/17 supplementary budget totals to Kshs.3,763,421,483. This includes Kshs.2,348,169,478 allocated to recurrent expenditure and Kshs.1,415,252,005 allocated to

development expenditure. This represents an increase of Kshs.17M overall in the supplementary budget over the approved budget.

The Supplementary Budget increased recurrent expenditure by Kshs.84M while reducing development expenditure by Kshs.67M.

The Finance, Budget and Appropriations Committee adduced the following general observations.

PURPOSE OF SUPPLEMENTARY BUDGET IN ACCORDANCE WITH SECTION 135 OF PFM ACT

Mr. Speaker, Section 135 of the Public Finance Management Act provides that the County Government shall prepare Supplementary budget to regularize expenditure outside appropriation Act where there was insufficient funds or a need has arisen for expenditure for a purpose for which no amount has been appropriated or money has been withdrawn from the County Government emergency fund.

However, in any financial year, the County Government may not spend under this Section more than ten percent of the amount appropriated by the County Assembly for that year unless that County Assembly has, in special circumstances, approved a higher percentage (PFM Act Section 135 (7)).

In addition, supplementary budget may be used to bridge budget deficit to reflect changes in fiscal environment since the Appropriation was approved besides considering requests of extra funding by Government Departments.

Mr. Speaker, this legal provision has been abused by the County Treasury or interpreted to mean giving them an opportunity to re-write the whole approved budget undermining the implementation process.

The Public Finance Management Act, Section 196(1) states that “A public officer shall not spend public money otherwise than authorized by the Constitution, an Act of Parliament or County legislation”.

Mr. Speaker, the County legislation contemplated in the above Section is the Appropriation Act.

COMMITTEE OBSERVATIONS

1. DISCONNECT BETWEEN PLANNING AND BUDGETING

Mr. Speaker, the Medium Term Expenditure Framework (MTEF) emphasizes strong linkage between planning and budgeting. Towards this end, the Public Finance Management Act under Section 125 creates elaborate stages in the County Government budget making process.

Mr. Speaker, the Annual Development Plan (ADP) and County Fiscal Strategy Paper (CSFP) are key documents that establish linkage between planning and budgeting as espoused under the MTEF.

i. Annual Development Plan (ADP)

Mr. Speaker, Every financial year, each County Government shall prepare the County Annual Development Plan in accordance with Section 126 of the Public Finance Management Act, 2012. The preparation of this document in the budget making process is not an end in itself but once approved provide the basis for resource allocations to development programmes in that specific year.

Mr. Speaker, the ADP contains development programmes prioritized for funding by the County Government for that specific year to spur economic development. A review of budget implementation for the first half of 2016/17, reveals funding of development programme devoid of ADP as approved by the County Assembly.

Mr. Speaker, failure to prioritize funding of development programmes in accordance with the approved ADP negates the key pillar of MTEF of linking planning and budgeting while at the same time undermining proper budget implementation to achieve the intended objectives.

Mr. Speaker, the committees observed that, six (6) months to the end of 2016/17 financial year, there is little or no evidence of the implementation of the prioritized development programmes across the sectors of the County Government whereas a review of expenditure reveals funding of programme not approved by the County Assembly.

ii. County Fiscal Strategy Paper (CFSP)

Mr. Speaker, the county fiscal strategy paper is an important document that provides the broad policy thrust for County Government. The main objective of the county fiscal strategy paper is to set sector ceiling as well as strengthens the link between policy, planning and allocation of resources in the budget. This means that the county fiscal strategy paper should inform the budget estimates and the deviation if any between the amounts of expenditure and revenue proposed in the county fiscal strategy paper from those of the budget estimates should be minimal.

Mr. Speaker, the Public Finance Management Act Section 108 provides that the County Government may, with the approval of the County Assembly deviate from the financial objectives in the CFSP under specific circumstances and shall provide a report to the County Assembly regarding the deviation and its implications.

Mr. Speaker, the committee has observed that the 2016/17 Supplementary budget presented to the County Assembly present disconnect between planning and Budgeting undermining implementation of the budget approved by the County Assembly.

Mr. Speaker, the supplementary budget proposes allocations of funds to some sectors beyond the approved sector ceilings in a deviation from CFSP without any report regarding the deviation and its implication. Notably, there is allocation of an additional funding of Kshs.82M to Roads, Transport and Public Works and Kshs.45M to office of the Governor while proposing reduction of Kshs. 117,161,839 among others.

2. COMPLIANCE WITH PROVISIONS OF SECTIONS 154 OF PFM ACT

Mr. Speaker, the PFM Act under Section 154 gives limited powers to the Accounting Officers to reallocate appropriated funds. The PFM Regulations, 2015 under Section 47 stipulates, further in depth, this limitation of the County Chief Officer to reallocate appropriated funds.

Mr. Speaker, the interrogation of the implementation of the first half year of the 2016/17 budget has revealed abuse of this legal provision by the Chief Officers through arbitrary reallocation of appropriated funds. This observation can be elaborated as follows:-

i. **Payment of pending Bills –**

Mr. Speaker, pending Bills refers to outstanding commitments by the County Government from previous financial year. During the interrogation of the budget implementation for the first half of the year, various Chief Officers informed the committees that they have paid for the pending bills with appropriated funds from this financial year.

Mr. Speaker, payment of pending bills by the Chief Officers without the approval of the County Assembly contravenes PFM Act while at the same time negating the financial objectives of the financial year.

Mr. Speaker, the Appropriation Act approved by the County Assembly gives the County Government legal authority to spend public funds. PFM Act Section 196 (1) states, “a public officer shall not spend public money otherwise than authorized by the Constitution, an Act of Parliament or County legislation.”

Mr. Speaker, the County Assembly during the interrogations of 2015/16 supplementary budget observed that the County Government had huge pending bills and consequently resolved to re-appropriate funds for development programmes in that financial year to clear all pending bills to avoid its sprawling effects on the future budgets.

Mr. Speaker, a review of the 2016/17 supplementary budget points to an Executive that completely disregards and overlooks the role of the County Assembly in the management of public resources.

Mr. Speaker, critical analysis of the pending bills presented by Sectors in the supplementary budget contradicts the real situation when checked against County Budget Review Outlook Paper (C-BROP). The pending bill is beyond what could be as a result of 2015/16 budget deficit.

Below is the list of various departments and the pending bills factored for consideration in the Supplementary budget:-

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S/NO	SECTOR	TOTAL AMOUNT
1.	Finance & Economic Planning	22,000,000
2.	Roads, Housing & Public Works	108, 591,249
3.	Water & Irrigation	58,354,991
4.	Education & Vocational Training	36,848,903
5.	Health Services	7,931,000
6.	Tourism, Social Services and Culture	7,000,000
7.	Trade, Cooperative Development	2,640,000
	TOTAL	243,366,143

Mr. Speaker, the committee has noted with great concern the payment of pending bills without approval of the County Assembly by Roads, Tourism, Social Services and Culture and Water and Irrigation departments.

Mr. Speaker, in the process of interrogation of the budget implementation some departments brought pending bills that were not captured in the Supplementary budget for consideration. To the committee's surprise, the office of the Governor which has been an office with at least a good absorption rate of the previous year's budget, presented a list of pending bills amounting to Kshs.277,403,500.00.

ii. Increased allocation to personnel emoluments including wages and benefits

Mr. Speaker, the 2016/17 supplementary budget proposes increased allocation of resources for payment of casual employees from Kshs. 20.4M to Kshs. 34.5M representing an increase of ksh. 14.1m. The PFM Regulations 2015 Section 25 (1) (b) provides limits the percentage of County Government expenditure on personnel emoluments including wages and benefits to 35% of the total revenue. This percentage of personnel emoluments already stood at 36.6% in the approved budget rising to Kshs.1,420,106,358.00 representing 37.8% in the proposed supplementary budget.

Mr. Speaker, further during the 2015/16 budget making process, the County Assembly pronounced itself on this matter. While underscoring the importance of employment creation as a responsibility of any government and appreciating engagement of short time employees towards service delivery, the County Assembly gave its advisory to limit this expenditure to specific critical sectors such as medical services to avoid possible exploitation and loss of public funds.

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Contrary to the provision of the PFM Regulation and advisory of the County Assembly on the same, the Executive has reallocated approved funds from various sub-programmes to payment of casual employees in the supplementary budget.

Mr. Speaker, allocation of funds for payment of wages cannot qualify as unforeseen expenditure to be considered as a new vote under supplementary budget as envisaged under Section 135 of PFM Act.

Mr. Speaker, below is a tabulation of departments with allocations of resources for payment of casual employees with some departments introducing the budget in the Supplementary budget as new programmes:-

S/N	DEPARTMENT	APPROVE	SUPPLEMENTARY	CHANGES
1.	Office of the Governor	1,000,000	5,000,000	4,000,000
2.	Finance & Economic Planning	500,000	2,500,000	2,000,000
3.	Land and Urban Planning	-	1,000,000	1,000,000
4.	County Cohesion	-	1,300,000	1,300,000
5.	Public Service Mgt & ICT	-	3,000,000	3,000,000
6.	Water & Irrigation	-	1,000,000	1,000,000
7.	Environment	-	600,000	600,000
8.	Medical Services	6,500,000	6,000,000	12,500,000
9.	Public Health	4,000,000	2,000,000	6,000,000
10.	Trade Industrialization	1,200,000	500,000	1,700,000
11.	Town Administrator	-	1,100,000	1,100,000
12.	Tourism	7,200,000	10,500,000	3,300,000
	TOTAL	20,400,000	34,500,000	14,100,000

2. Introduction of new programmes in the supplementary budget

Mr. Speaker, the purpose of supplementary budget shall be for unforeseen, in circumstances, where no budget provision was made; or unavoidable, in circumstances where there is an existing budgetary provision, which, however, is inadequate.

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Mr. Speaker, expenditure that, although known when finalizing the estimates of the original budget, could not be accommodated within allocations and tariff adjustments and price increases shall not be considered unforeseen and unavoidable expenditures under the supplementary budget.

Mr. Speaker, the supplementary budget presented to the County Assembly entails new programmes proposed for funding at the expense of approved programmes. Some of the new programmes introduced by sectors include casual employees' payments, payment of pending bills and motor vehicle insurance among others.

Mr. Speaker, trading of sector priority programmes for funding ends during preparation of the County Fiscal Strategy Paper approved by the County Assembly in February of every year. Introduction of these new programmes amount to creeping back expenditures that could not be accommodated during the budget making process through back door in the opinion of the committee.

Mr. Speaker, further, most of these new programmes introduced in the budget do not qualify to be considered under supplementary budget as outlined in Section 135 and 39 of PFM Act and Regulations respectively.

New Programmes introduced in the Supplementary Bdgct

Sector	Programme	Amount
Finance and Economic Planning	County Executive Office complex	30,000,000.00
Roads, Housing and Public Works	Rural Roads - Routine Maintenance- Cherab	5,000,000.00
	Rural Roads - Routine Maintenances- Sericho	4,000,000.00
Lands and Urban Planning	Adjudication survey	4,129,100.00
	Research on Isiolo land historical injustices	5,000,000.00
	Boundary delineation	3,500,000.00
Livestock, Veterinary and Fisheries	Purchase of animals and breeding stock	2,300,000.00
	Survey works for disease free zone	300,000.00
Water and Irrigation	Modogashe Pipeline works	9,302,009.00
	Renovation of Water Sanitary / Sanitation	

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	facilities	700,000.00
	Pre-feasibility, Feasibility and appraisal studies - Irrigation infrastructure planning	1,800,000.00
Environment and Natural Resources	Malkagalla Intake Gabion Protection	2,000,000.00
	Access roads - to Isiolo Dumping Site	3,300,000.00
	Pre-feasibility, Feasibility and appraisal studies (afforestation)	1,000,000.00
	Other infrastructure and civil works(Storm water control)	22,000,000.00
Health Services	Renovations at ICRH	1,000,000.00
	Purchase of Institutional Furniture and Fittings(MTC)	600,000.00
	Blood satellite Room at ICRH	600,000.00
	Purchase of Educational Aids and Related Materials(MTC)	500,000.00
	Civil Works(MTC)	1,000,000.00
	Fencing of rural health facilities (Saleti, Korbesa)	4,300,000.00
	Civil Works (MTC)	3,200,000.00
	Pest Control Bula Pesa, Chechelesi	1,000,000.00
	Purchase of beds and linen	2,000,000.00
	Renovations of Rural health facilities	3,100,000.00
Equipping Of Skilled Lab	1,400,000.00	
Trade, Industrialization, Cooperative and Entrepreneurship Development	Development of micro business projects	10,400,000.00
	Value addition processes/activities/training and research	3,000,000.00
TOTAL		126,431,109.00

3. Disregard for procedures and processes in the execution of approved budget and preparing of supplementary budget

Mr. Speaker, Part V (Budget Execution) of the PFM Regulations lays out procedures and processes in the execution of approved budget. The Section provides for the responsibilities of

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the Accounting Officers in execution of the budget within appropriation Act approved by the County Assembly.

The Section also provides for the basis of sector annual cash flow; budget variations and reallocations; emergency expenditure and commitment of goods and services for effective budget execution within legal provisions.

Mr. Speaker, interrogation of the budget execution for the first half of 2016/17 financial year, reveals lack of respect for these processes and procedures in the budget execution as outlined in Part V of the PFM Regulations, 2015.

Mr. Speaker, the committee observed that some sectors such as Office of the Governor and Roads and Housing have utilized their entire development budget in first half of financial whereas other sectors are yet to receive funding for their programme. This is an indication of skewed budget implementation as a result disregard for procedures in budget execution.

Mr. Speaker, the PFM Act 135 and corresponding PFM Regulations Section 39 elaborates mechanisms for preparation of the supplementary budget. The Section provides guideline to the County Government in the preparation of supplementary budget.

Mr. Speaker, the PFM Regulation Section 39 (1), states, "Each Accounting Officer shall within the guidelines of the supplementary budget circular and in conformity with budget guidelines issued by the County Executive Committee Member, prepares revised budget estimates in the format issued".

The Section further states, "Prior to incurring any expenditure under supplementary expenditure, Accounting Officers shall seek the approval of the County Treasury, and if the County Executive Committee Member grants approval, it shall be communicated to the Accounting Officers through a notification, which shall be copied to the Auditor-General and the Controller of Budget".

Mr. Speaker, The request for supplementary budget shall be presented in a format that facilitates comparison with the original budget and shall contain all the information necessary to enable a decision on the application to be reached.

Mr. Speaker, the preparation of supplementary budget before the County Assembly has failed to meet requirement of provisions of Section 135 of PFM Act and corresponding Section 39 of PFM Regulations amounting to abuse of the law concerning preparation of supplementary budget.

Mr. Speaker, the committee was told that the County Treasury abrogated itself the sole responsibility to prepare the supplementary budget with exclusion of other sectors accounting officers as provided for in law. Several Chief Officers in their oral submission denounced supplementary as presented before the County Assembly as it conflict with their proposals under supplementary budget whereas others denied participating in the process.

RECOMMENDATIONS

Mr. Speaker, based on the above observations, the committee derived to the following recommendations:-

1. The County Treasury to re-do the supplementary budget that respects the provisions of Section 135 of PFM Act, 2012. The supplementary Budget should-

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(i) Be reduced to reflect prevailing fiscal environment and control the sprawling pending bills that have negated achievement of budget objectives for the past two financial years. The County Treasury should take cognizance of the local revenue collections for the first half that stood at Kshs. 58M representing 23% of total revenue target;

(ii) retain linkage between planning and budgeting, as emphasized by MTEF, by adhering to Annual Development Plan and County Fiscal Strategy paper and providing report to the County Assembly in case of any deviations;

(iii) Provide a clear explanation/ justification towards the alteration of the Procurement Plans that necessitated the payment of pending bills without the approval of the County Assembly.

2. The CEC Finance and County Planning to;

(i) ensure the internal control systems are put in place;

(ii) act on the Chief Officers that subjected the County to overspend unnecessarily through payment of pending of bills without approval; and

(iii) give direction to the County Treasury on Financial Prudence and not subjecting future generations to debts unnecessarily without tangible long term projects.

3. The Controller of Budget (COB) to cease authorizations of withdrawal of funds from County Revenue funds outside Appropriation Act approved by the County Assembly as enshrined in Article 207 of the Constitution of Kenya.

4. The Office of Auditor General to conduct special audit of the budget implementation for the 2016/17 financial year immediately after adoption of this report to ascertain whether there is impropriety of public funds and establish offences committed in management of public funds to constitute legal proceedings

5. The Ethics and Anti-Corruption Commission (EACC) to carry out investigations on any impropriety of funds in the process of budget implementation by any County public official.

6. There should be a further interrogation and special audit of the county expenditure and project implementation by Public Investments and Accounts Committee (PIC/PAC).

ANNEX1: ANALYSIS SHOWING CHANGES OF THE SUPPLEMENTARY AGAINST THE APPROVED BUDGET AND PERCENTAGE EXPENDITURES AS AT 31ST DECEMBER, 2016

Sector/ Department	2016/17 Approved Estimates	2016-17 Supplementary Estimates	Changes / Variance	Percentage expenditure as at
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				31st Dec, 2016
RECURRENT BUDGET				
County Assembly Services	192,69 3,216.00	196,334, 016.00	3,640,800. 00	23.10
County Assembly Service Board	185,23 1,365.00	181,590, 565.00	(3,640,800 .00)	12.60
Office of the Governor	194,782,7 21.00	234,229,52 1.00	39,446,80 0.00	49.60
County Secretary	11,652,00 0.00	15,552,000 .00	3,900,000. 00	49.00
County Public Service Board	64,010,08 0.00	48,194,652 .00	(15,815,42 8.00)	35.44
Finance and Economic Planning	325,352,3 04.00	334,582,30 4.00	9,230,000. 00	40.50
Roads, Housing and Public Works	25,522,00 0.00	29,002,000 .00	3,480,000. 00	41.40
Lands and Urban Planning	34,709,00 0.00	32,609,000 .00	(2,100,000 .00)	23.50
Agriculture	56,986,41 8.00	59,044,697 .00	2,058,279. 00	45.80
Livestock, Veterinary and Fisheries	77,991,74 0.00	82,698,365 .00	4,706,625. 00	48.20
Cohesion, Intergovernmental Relation, Aid Coordination and Disaster Management	16,850,00 0.00	19,317,065 .00	2,467,065. 00	72.40
Education & Vocational Training	151,143,7 93.00	153,093,79 3.00	1,950,000. 00	36.90
Youth, Sports and Gender	9,952,120. 00	10,102,120 .00	150,000.0 0	11.00
Tourism, Social Services and Culture	49,600,00 0.00	51,860,000 .00	2,260,000. 00	39.50

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Administration Public Services Management and ICT	81,456,00 0.00	78,641,000 .00	(2,815,000 .00)	48.00
Water and Irrigation	56,801,12 0.00	61,351,120 .00	4,550,000. 00	43.80
Environment Natural Resources	34,019,76 0.00	33,419,760 .00	(600,000.0 0)	
Medical Services	352,850,0 00.00	377,550,00 0.00	24,700,00 0.00	48.00
Public Health	307,821,0 00.00	311,921,00 0.00	4,100,000. 00	47.2
Trade, Industrialization, Cooperative and Entrepreneurship Development	25,359,90 0.00	27,164,900 .00	1,805,000. 00	45.50
Town Administration	9,305,000. 00	9,911,600. 00	606,600.0 0	46.80
Total	2,264,089 ,537.00	2,348,169 ,478.00	84,079,9 41.00	40.41

DEVELOPMENT BUDGET

County Assembly	157,72 4,584.00	157,724 ,584.00	-	13.60
Office of the Governor	90,956,24 6.00	145,000,0 00.00	54,043,75 4.00	88.80
Finance and Economic Planning	245,018,1 16.00	127,856,2 77.00	(117,161,8 39.00)	27.40
Roads, Housing and Public Works	152,000,0 00.00	234,800,0 00.00	82,800,00 0.00	91.30
Lands and Urban Planning	50,500,00 0.00	49,032,14 0.00	(1,467,860 .00)	18.70
Agriculture	35,000,00 0.00	27,500,00 0.00	(7,500,000 .00)	28.80

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Livestock, Veterinary and Fisheries	110,000,000.00	90,351,101.00	(19,648,899.00)	79.10
Education & Vocational Training	86,000,000.00	80,848,903.00	(5,151,097.00)	64.50
Youth, Sports and Gender	33,000,000.00	27,600,000.00	(5,400,000.00)	50.00
Tourism, Social Services and Culture	50,000,000.00	48,050,000.00	(1,950,000.00)	39.80
Administration Public Services Management and ICT	49,000,000.00	22,000,000.00	(27,000,000.00)	51.60
Water and Irrigation	177,500,000.00	160,500,000.00	(17,000,000.00)	47.02
Environment Natural Resources	45,500,000.00	65,500,000.00	20,000,000.00	
Medical Services	54,183,000.00	41,583,000.00	(12,600,000.00)	38.70
Public Health	101,950,000.00	103,732,000.00	1,782,000.00	28.50
Trade, Industrialization, Cooperative and Entrepreneurship Development	32,000,000.00	24,174,000.00	(7,826,000.00)	46.80
Town Administration	12,000,000.00	9,000,000.00	(3,000,000.00)	72.10
Total	1,482,331,946.00	1,415,252,005.00	(67,079,941.00)	49.17
Grand Total of the Budget	3,746,421,483.00	3,763,421,483.00	17,000,000.00	