

REPUBLIC OF KENYA



MURANG'A COUNTY ASSEMBLY

FIRST ASSEMBLY

FOURTH SESSION

THE BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON THE ESTIMATES OF
REVENUE AND EXPENDITURE FOR FY 2016/2017 AND THE MEDIUM TERM

Clerk's Chambers,
Murang'a County Assembly Buildings,
MURANG'A.

June 2016

PREFACE

Mr. Speaker Sir, on behalf of the Members of the Budget and Appropriations Committee and as required Standing Order No. 211(5); it is my pleasure to present to this House the Committee's report on the FY 2016/17 Estimates of Revenue and Expenditure for the County Government and the County Assembly submitted to the County Assembly on 29th April 2015 and 20th April respectively as required by law.

Mr. Speaker Sir, this is the 4th annual budget to be prepared under the new system of devolution and the 4th under the current County administration. Parliament and in particular the County Assembly, has the unique responsibility of being the only organ vested with the authority to approve the County budget. The role of the County Assembly in the budget process is clearly spelt out in the Constitution, the Public Finance Management (PFM) Act and various subsidiary legislations including the Standing Orders. By being actively involved in the preparation, approval and execution stages of the budget, this House has been able to not only ensure that there is transparency and accountability in the use of public resources but also that the budget reflects the wishes of the people.

Mandate of the Committee

Mr. Speaker Sir, Standing Order No. 190(1); provides for the establishment of a Committee of the County Assembly whose main role is to take the lead in budgetary oversight by the County Assembly. In this regard, Standing Order 190(3) establishes the Budget and Appropriations Committee with specific mandates among which is to:

- i. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget, and
- ii. Discuss and review the estimates and make recommendations to the House.

Mr. Speaker Sir, the Budget and Appropriations Committee as currently constituted comprises of the following Honourable Members:

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| 1. Hon. Joseph Ndung'u Muchina, MCA. | Chairperson |
| 2. Hon. Peter Mweri Maina, MCA. | Vice Chairperson |
| 3. Hon. Joseph Kimani Gitau, MCA | |
| 4. Hon. Joseph Kimani Machiri, MCA | |
| 5. Hon. Rosemary Wakuthii Njine, MCA | |
| 6. Hon. Esther Wanjiru Ngugi, MCA | |
| 7. Hon. Cecilia Wanjiku Gitu, MCA | |
| 8. Hon. Charles Mwangi Kirigwi, MCA | |

9. Hon. Duncan Mwangi Njuguna, MCA
10. Hon. John Njoroge Gitau, MCA
11. Hon. Eliud Kabuthi, MCA
12. Hon. Caroline Njoroge, MCA
13. Hon. James Kariuki Ngugi, MCA
14. Hon. Boniface Mbogo, MCA
15. Hon. Jesse Mburu Gitau, MCA

Examination of the Budget Estimates

Mr. Speaker Sir, as required by the Constitution and the Public Finance Management Act, the budget estimates and related documents for the two arms of the County government namely, County Executive, and County Assembly should be submitted to the County Assembly by 30th April of every financial year. Key issues of concern during the scrutiny of the Budget Estimates, is to establish the following issues:

- i. Whether the budget is programme based and itemized in compliance with the Public Finance management Act no 18 of 2012;
- ii. Whether the budget complies with regulation 40 (1) (2) of the Public Finance Management Regulations (Legal Notice No. 35), 2015 and other relevant provisions thereof;
- iii. Whether the budget adheres with the requirement of section 129 and 130 of the Public Finance management Act no 18 of 2012;
- iv. Whether the budget complies with the County Fiscal Strategy Paper adopted by the Assembly with amendments;
- v. Whether the budget complies with the relevant provisions of the Constitution of Kenya, 2010;
- vi. Whether the budget took into account the resolutions and recommendations of the County Assembly;
- vii. Whether the budget complies with the County Integrated Development Plan, the annual Development Plan for the financial year in question and the resolutions of the County Budget Outlook Paper as adopted by the Assembly.

Mr. Speaker Sir, as you recall in the recent past this House was entangled in push and pull with the County Executive over breach of certain provisions of the Constitution of Kenya 2010, the County Governments Act 2012 and the Public Finance Management Act 2012 on matters Budget as well as adherence to the principles of public finance. Of essence, the said wrangles culminated into adoption of impeachment motions on the County Governor and the County Executive Member in charge of Finance, IT and Planning. The move resulted into sour relations between the County Assembly and the County Executive which impeded implementation of the FY 2015/2016 Budget.

Nonetheless, **Mr. Speaker**, when the process of removing the former and the latter collapsed as a result of Senate resolution and court injunction respectively, aforementioned parties resolved to cede their hard-line positions and work together for the common good of the populace in Murang'a County.

Mr. Speaker, key contentions in the Approved Budget for the FY 2015/2016 were the Ward Development Fund, Milk Value Chain Program and Education interventions. It was therefore apparent from the outset that a Supplementary Budget was the only tool of arriving at amicable solution by either side.

Mr. Speaker, in light of the above resolve, each elected Member of the County assembly was required to pinpoint projects worth Kshs. 17 million that were approved in the Murang'a County Annual Development Plan for the FY 2015/2016 for implementation in the same financial year. The earmarked ward projects to the tune of Kshs. 1,096,500,000 were domiciled in the departments of Transport and Infrastructure, Education and Technical Training and Health and Sanitation, amounting to Kshs. 1,072,620,000, Kshs. 13,880,000 and Kshs. 10,000,000 respectively.

As you recall **Mr. Speaker**, this House approved the Supplementary Budget for the FY 2015/2016, on December 02, 2015, entailing all projects that the Assembly members had identified while the programs that the County Governor had disputed as having been starved of adequate funds were funded as per his request and that set the ball rolling in respect of implementation of the said budget.

Mr. Speaker, it is disheartening to learn that the vigour with which this House approved the Supplementary Budget has diminished considerably due to the fact very little impact has been felt at the wards if any, meaning that the funds that were voted for earmarked ward projects were expended for purposes for which they were not approved, contrary to the provisions of the law.

Mr. Speaker Sir, in reviewing the 2016/2017 Budget Estimates, the Committee held five (5) Sittings which included two meetings with the County Executive Committee.

In line with the Constitution, the Committee also held public hearings on the proposed budget in all the 35 wards in the County on Monday, May 30 and Tuesday, May 31, 2016. The views of the public on the proposed Budget Estimates have been incorporated in this report and minutes of the said hearings annexed.

Mr. Speaker Sir, as required by the Standing Orders, the Budget Proposals for each Department, were submitted to the various Sectoral Committees under whose domain the departments fall, for further scrutiny and recommendations to the Budget and Appropriations Committee. Afterwards, the Budget and Appropriations Committee held fruitful deliberations with the chairpersons of the

Sectoral Committees and received written submissions with recommendations which have been taken into account in this report.

Consequent to that **Mr. Speaker**, the committee received a memorandum on the submitted County Budget Estimates for the FY 2016/2017 from the County Executive Committee Member in charge of Finance, IT and Planning vide a letter dated Monday, May 30, 2016 ref. no MCG/FIN & PLN/16/VOL. 3/ 3 and further proposals to amend the said submitted Budget Estimates vide a letter dated Monday, June 13, 2016, ref. no MCG/FIN & PLN/16/VOL. 3/ 4.

Mr. Speaker, Section 131 (2) of the Public Finance Act, 2012 clearly stipulates the basis for which the Budget estimates are prepared and the manner in which the same estimates are dispensed with by the County Assembly relevant Committee, which is the Budget and Appropriations Committee. Additionally, the role of the County Executive and in particular that of the County Executive Committee Member for Finance, IT and Planning is succinctly clear.

Mr. Speaker, section 24 (2) (b) of the County Government's Act, 2012 provides that the Governor shall within fourteen days after receipt of a bill assent to it or refer the bill back to the County Assembly with a memorandum outlining reasons for the referral. In this case, it's unwarranted for County Executive Committee Member for Finance, IT and Planning to submit a memorandum on the Budget Estimates since it's presentment is anchored on the above stated section of the County Government's Act, 2012.

In light of the foregoing, **Mr. Speaker**, the Committee resolved to discuss and dispose of the estimates within the ambit of the law including the proposed amendments such as the Kenya Devolution Support Programme of Kshs. 29,535,323, which is a new programme that had not been factored in the Budget Estimates for the FY 2016/2017 as submitted by the County Executive Member for Finance, IT and Planning.

Mr. Speaker, the above concerted efforts on the part of the County Assembly are aimed at ensuring that, the populace within the County enjoys the fruits of devolution and equitable distribution of resources pursuant to Article 201 of the Constitution of Kenya, 2010 as well as an affirmation that this House is living up to its promises to the people and the oath of serving the said people

Acknowledgements

Mr. Speaker Sir, the Budget and Appropriations Committee is grateful to the Sectoral Committees and all the Members of the County Assembly who participated in the process for their commitment and dedication in making sure that Assembly lives up to its budgetary oversight role. The reports of the Sectoral Committees on the 2016/17 budget estimates are annexed to this report.

Mr. Speaker Sir, I would also like to express my gratitude to members of the public who took time out of their busy schedules to participate in the consultations.

Lastly, the Committee is grateful to the Office of the Speaker, the Office of the Clerk of the County Assembly and staff for the unwavering support received as it discharged its mandate of reviewing the annual budget estimates for the FY 2016/2017.

Mr. Speaker Sir,

It is therefore my pleasant undertaking, on behalf of the County Budget and Appropriations Committee, to table this Report and recommend it to the House for adoption.

Signed

The Hon. Joseph Ndung'u Muchina, M.C.A.
Chairperson, County Budget and Appropriations Committee
June, 2016

I. ADHERENCE OF THE BUDGET ESTIMATES FOR FY 2016/2017 TO LEGAL PROVISIONS

1. **Mr. Speaker**, Public Finance Management Act No 18 of 2012, Public Finance Management Regulations (Legal Notice No. 35), 2015 and the Constitution of Kenya, 2010 clearly stipulates how the Budget Estimates should be presented and the manner in which they should be processed.
2. **Mr. Speaker Sir**, as the Committee appreciates strides made by the County Treasury in adhering to the legal provisions in the preparation of the Budget Estimates, it's worth noting that much needs to be done. Mr. Speaker regulation 26, paragraph (4) of the Public Finance Management Regulations (Legal Notice No. 35), 2015 and the Constitution of Kenya provides that once the County Fiscal Strategy paper is adopted by the County Assembly it shall serve as the basis of expenditure ceilings specified in the fiscal framework. In this case, the departmental ceilings set in the County Fiscal strategy Paper 2016 should have been replicated in the Budget Estimates for the FY 2016/2017.
3. Nevertheless, **Mr. Speaker**, regulation 27 paragraph (6) of the Public Finance Management Regulations (Legal Notice No. 35), 2015 provides a window to the County Executive Committee Member for Finance, IT and Planning to give statements explaining deviations to the said ceilings. Comparing the approved County Fiscal Strategy Paper 2016 and the Budget Estimates for FY 2016/2017, several departments deviated from the ceilings set in the former but the same were explained by the County Executive Committee Member for Finance, IT and Planning. To this end **Mr. Speaker**, the County Executive Committee Member for Finance, IT and Planning complied with the relevant provisions of the law.
4. **Mr. Speaker**, also worth noting that the County Assembly's Budget was in tandem with the ceilings set for the same in the County Fiscal Strategy Paper 2016 except that the recurrent budget exceeded the 7% of total County Revenue or twice personnel emoluments as provided for under regulation 25 paragraph (7) of the Public Finance Management Regulations (Legal Notice No. 35), 2015. However, it is constructive to note that deliberations have been underway between the County Assemblies on one hand and the Commission on Revenue allocation and the Senate on the other, bringing the matter to an amiable conclusion. As it stands **Mr. Speaker**, the recurrent expenditure for the County Assembly has been capped at Kshs. 620 million as a result of the already assented County Allocation of Revenue Act, 2016. However, some sub-programs such as Housing loans to public servants are not included in the ceiling despite being recurrent expenditures following guidelines from CRA.

5. **Mr. Speaker**, regulation 30 paragraph (3) of PFM 2015 regulations, 2015 stipulates that the County Budget Estimates should be prepared and submitted exclusively through Integrated Financial Management Information System (IFMIS). Nevertheless, the Submitted budget was not prepared and submitted in IFMIS format except for the County Assembly. In this regard, the county executive submitted budget does not have GFS coding.
6. **Mr. Speaker**, most county departments appears to possess very little knowledge if any on Government Finance Statistics (GFS) coding. The requirement to have expenditure classified economically by all departments appears to be an uphill task. From the Estimates that are before this House, huge funds have been allocated to training programs just as the same has been in the previous fiscal years. In this regard, much concentration should be geared towards creating awareness on how the said coding is done to ensure legally compliant budget.
7. Further, **Mr. Speaker**, section 130(1) (a) (iii) of the Public Finance Management Act, 2012 obliges the CEC Member for Finance to submit to the Assembly a memorandum explaining how the resolutions adopted by the county assembly on the budget estimates have been taken into account. The County Executive Committee Member for Finance only stated in one sentence that the County Executive had taken into account all the resolutions of the County Assembly while generating the Budget Estimates. The said section of the Public Finance Management Act, 2012 contemplates a detailed explanation which the Budget Estimates lacked.
8. **Mr. Speaker**, Section 12 of the Second Schedule of Public Finance Management (PFM) Act, 2012 requires county Governments to implement programme based budgets (PBB). PBB is a form of budgeting that links the government budget and its use of resources directly to defined public policy objectives and intended outcomes through programmes. Though the County Treasury submitted a program based budget, the same was incomplete and inconsistent with the principles of program based budgeting.
9. **Mr. Speaker Sir**, the Medium Term Expenditure Framework (MTEF) requires the presentation of the budget estimates to include the approved estimates for 2015/16 and the actual expenditures for 2014/15. However, the actual performance of 2014/15 and the status of 2015/16 budget implementation do not reflect in the 2016/17 Budget Estimates. This limits the County Assembly from using past performance of the budget in deciding the allocation for 2016/2017 and the medium term.

10. **Mr. Speaker**, pursuant to Section 107 of the PFM Act, 2012 on fiscal responsibility principles, balanced budgets are mandatory in the sense that County Government's expenditure shall not exceed its total revenue. While appreciating the need for the County Treasury to be visionary and ambitious, it defeats logic to imagine that the County would collect local revenue to the tune of Kshs. 880 million. This is due to the fact that as at March 31, 2016 (Third quarter), the County had collected Kshs. 450,992,940, which translates to 4.8 % growth compared to the same period in the FY 2014/2015.
11. **Further, Mr. Speaker**, during the fourth quarter for the FY 2014/2015, local revenue collected amounted to Kshs. 130.5 million. If the same is to grow by 4.8 % then the County is likely to collect Kshs. 136.764 million in the fourth quarter for the FY 2015/2016 which would mean that the total expected local revenue for the FY 2015/2016 would amount to Kshs. 587,756,940. If we assume *ceteris paribus* principle, that is " if all things are held constant", the local revenue would be expected to grow by 4.8% in the FY2016/2017 translating to Kshs. 615,969,273.
12. Nonetheless, **Mr. Speaker**, in its collective wisdom, this House approved the report on the County Fiscal strategy Paper, 2016 that capped the local revenue at Kshs. 680 million which is relatively higher than the revenue calculated above, which translates to 15.6% growth from the expected local revenue for the FY 2015/2016. In this respect **Mr. Speaker**, and in the quest to live up to spirit and the letter of regulation 26, paragraph (4) of the Public Finance Management Regulations (Legal Notice No. 35), 2015 and Section 107 of the PFM Act, 2012 on fiscal responsibility principles, the Committee had resolved to work with Kshs. 680 million as approved in the report on the County Fiscal Strategy Paper 2016 but the County Treasury undertook to automate revenue collection system that would increase it to Kshs. 850 million.
13. **Mr. Speaker**, the Fourth schedule of the Constitution of Kenya, 2010 stipulates the devolved functions of the County Government which excludes sub programs such as examinations, Motivation (primary and Secondary schools and Mentorship programs in primary schools and secondary schools as factored in the Budget Estimates for the FY 2016/2017. This therefore contravenes the Constitution of Kenya, 2010 and propagates impunity in the sense that the same programs had been factored in the past three budgets despite contestation of this House and so there is need to expunge them so as to comply with the law.

II. BUDGET FRAMEWORK FOR 2016/17 AND THE MEDIUM TERM

a. Key Highlights of the County Budget

14. **Mr. Speaker Sir**, the total proposed expenditure estimates for 2016/2017 is **Kshs. 7.344 billion**. This comprises of the following:

- **Recurrent expenditure – Kshs. 4,485,650**
- **Development expenditure – Kshs. 2,858,505**

15. **Mr. Speaker Sir**, a review of the fiscal framework for Financial Year 2013/14 to 2016/17 depicts continued tendency on the part of the County Government to deviate somewhat from the Key development priorities. This is evident from the unrelenting trend to allocate huge funds to non-devolved functions and unviable programs such as provision of sweet potato vines to the populace as well as inclusion of programs that lack clear policies on their implementation in the budget which are counter- productive.

16. **Mr. Speaker Sir**, The Committee notes that pending bills owed to Suppliers and Contractors have been rising uncontrollably. This trend is attributed to lack of a debt management office and laxity on the part of Procurement Office to ensure strict adherence to the Public Procurement and Asset Disposal Act 2015. There is need therefore to regularly evaluate sustainability of the pending bills. This is due to the fact that the report that the Committee on Finance and Economic Planning sought and consequently received from the County Treasury on March 4, 2016 indicated that the pending bills stood at Kshs. 321,989,169. However, in the Budget Estimates submitted to the County Assembly, it is projected that the pending bills will not exceed Kshs. 900 million at the close of the fiscal year 2015/2016. This **Mr. Speaker** raises the question as to the speed with which the pending bills would pile up by Kshs. 300 million in a span of three months despite the County operating under the IFMIS system.

17. **Mr. Speaker Sir**, the Committee also notes with concern that despite compliance to the provisions of Section 12 of Public Finance Management Act No. 18 of 2012 under the Second Schedule, it appears that the principles and the objectives for which programme based budgeting was intended to be anchored on remain significantly misplaced since programs and sub-programs are not precise.

b. Compliance with Budgeting Principles

18. Mr. Speaker Sir, the budgeting principles require that incomplete projects and programs be re-voted in the subsequent fiscal year. It is therefore important to re-vote all the incomplete projects in Budget Estimates for FY 2016/2017 to ensure effective utilization of public funds.

19. Mr. Speaker, in the FY 2015/16 Supplementary Budget, projects that were factored therein are yet to kick off, a position that the County Executive Members in charge of respective departments have not contradicted. In this regard **Mr. Speaker** and as a good practice in budgeting, the said programs should precede any other in terms of implementation in the FY 2016/2017, which totals Kshs. 929,620,000 and thereby reducing departmental budgets indicated below by the figures indicated herein:

Program	Department	Allocation FY 2016/2017 (Kshs)	Allocation for program for FY 2015/2016 (Kshs)	Balance available for new projects in the FY 2016/2017 (Kshs)
Road works & bridges	Energy, Transport & Infrastructure	1,000,000,000	560,020,000	439,980,000
Community water projects	Energy, Transport & Infrastructure	500,000,000	350,000,000	150,000,000
Energy(flood lights)	Energy, Transport & Infrastructure	100,000,000	19,600,000	80,400,000

20. Mr. Speaker, in light of the above table, it is apparent that the department Energy, Transport & Infrastructure is expected to reduce allocation available for new projects by Kshs. 929.6 million. **Mr. Speaker**, details on the specific projects pertaining the above two departments, that is; the nature of the project, the ward and the cost are annexed to this report. (**ANNEX 1**). However, if any of those projects has been implemented, the same should be substituted with another project with a similar amount within the same region from the approved annual Development Plan for the FY 2016/2017 which is also annexed to the report (**ANNEX 2**).

21. Mr. Speaker, departments should therefore be advised that there is need for a proper framework of settling pending bills in the ensuing budgets to ensure that this is not carried to the supplementary budgets.

22. Mr. Speaker, of importance also is Iruri dispensary and Maragua Hospital Mortuary that had been allocated Kshs. 5 million each in Budget Estimates for FY 2014/15 and FY 2015/2016. However, nothing substantial has been done so far, therefore the projects should be implemented in full under Health Infrastructure program in Budget Estimates for FY 2016/2017 as the first priority under the Health infrastructural Budget.

III. LINKING THE COUNTY BUDGET TO THE FISCAL STRATEGY FRAMEWORK

23. Mr. Speaker Sir, ideally the budget estimates should mirror the resolutions in the County Fiscal Strategy Paper (CFSP) as approved by this House. Any adjustments from the ceilings approved by the Assembly should be based on a material decision by the County Treasury and the said decision be communicated to the County Assembly when presenting the Budget Estimates in line with regulation 26, paragraph (6) of the Public Finance Management regulations,2015.

24. Mr. Speaker Sir, as mentioned earlier, the County Treasury failed to fully adhere to Assembly's recommendations on County Fiscal Strategy Paper 2016 as well as regulation 27 paragraph (6) of the Public Finance Management Regulations (Legal Notice No. 35), 2015 particularly in regard to deviation of the budget of the department of Education and Technical Training.

25. Mr. Speaker Sir, while the Committee appreciates the concerted efforts on the part of the County treasury to comply with the recommendations made in the report of the Assembly on the County Fiscal Strategy Paper, 2016 pursuant to regulation 26, paragraph (4) of the Public Finance Management Regulations (Legal Notice No. 35), it however remains nothing less than wishful thinking. It should be noted that the County Fiscal Strategy Paper provides the broad policy framework for the County Government in a given financial year including the macro-fiscal framework which forms the basis for the preparation of the annual budget. The purpose for which the aforesaid document is prepared is to ensure that there is a clear link between policy, planning and budgeting thereby upholding the essence of the latter.

IV. FINANCING OF THE 2016/17 BUDGET

26. Mr. Speaker Sir, to finance the budget, total budget size has increased by Kshs. 88.5 million from Kshs. 7.255billion to Kshs. 7.344 billion, thus financing 100% of the total expenditure. Of this, local revenue of Kshs.850 million will account for up to 11.57% of the total expenditure.

The National government transfer amounts to Kshs. 5.779 billion in FY 2016/17 which will cover up to 78.69% of the total expenditure needs. Other revenue sources account for 9.74 % which include Danida Health Support amounting to Kshs. 25 million, cash carried forward of Kshs. 428 million, conditional allocations to Maternal Health, Medical equipment leasing, road maintenance fund, compensation for user fees and Kenya devolution support program of Kshs.80.84 million, Kshs. 40.823 million, Kshs. 88.787 million, Kshs. 21.971 million and Kshs. 29.5 million respectively.

27. **Mr. Speaker**, the reduction is occasioned by a decrease in the local revenue of Kshs. 80 million from Kshs. 800 million. This House approved Kshs. 680 million in the report of this House on the County Fiscal Strategy Paper 2016; however, the County Treasury is convinced that revenue automation will help to achieve the target. The deficit is reduced by an increase in revenue of Kshs. 29,535,323 in respect of Kenya devolution support program that formed part of the amendments that the County Executive Member for Finance, IT and Planning proposed in the course of scrutiny of the Murang'a County Budget estimates for FY 2016/2017.

V. PRIORITY AREAS ARISING FROM BUDGET HEARINGS AND CONSULTATIONS

a) Priority areas from Public Hearings

28. **Mr. Speaker Sir**, during the public hearings, consultations was geared towards the following thematic areas: Infrastructure, Agriculture, Youth, Women and Persons with disabilities, Health, Lands and Physical planning, environment and sanitation and Education. I will now highlight the concerns raised by Members of the Public in the context of these key thematic areas.

Infrastructure

29. **Mr. Speaker Sir**, the public decried the deplorable state of public roads and proposed that the rural road network should be opened up and upgraded as well as access roads, foot paths and foot bridges within the wards where the hearings were held. While the public appreciated the concerted efforts made by the County representation to improve the state of roads, it's their great conviction that more needs to be done to salvage the current condition.
30. **Mr. Speaker Sir**, the public proposed that the County Government should enhance irrigation in the county through investment in pipes to provide water for domestic use as well as small

scale irrigation in rural areas. Furthermore, the public reiterated that the government should construct storage tanks in various areas to ensure constant supply of water. It is worth noting that this issue has been raised in previous public hearings.

Agriculture

31. On minimizing post-harvest losses **Mr. Speaker**, the public requested for expansion of storage facilities including cold storage facilities for their agricultural produce.

There was also a request to have farm inputs support increased since farmers decried that the returns from the said crop had diminished considerably.

The public called on the County government to be on the forefront in fight for better returns and also inject the necessary support to revive the tea, coffee among other sectors.

32. **Mr. Speaker Sir**, members of the public also stressed that supply of certain items such as sweet potato vines depicted misplaced priorities on the part of the County Government. The public was of the opinion that more pressing needs of farmers should be addressed as opposed to programs that are unlikely to have a positive impact on the lives of farmers in the County.

Youth, Women and Persons with disabilities

33. **Mr. Speaker Sir**, the public expressed concern that most of the youth had been forgotten and as such had been left to languish in abject poverty and alcoholism. As a result, the youth have become unproductive and hence the need to empower them financially through cooperatives and sports among other programs. The public urged the committee to allocate more funds towards youth empowerment programs and ensure that the said funds are expended for the purpose for which the same would be budgeted for. Further, the public implored upon the Assembly to ensure that legislation is put in place to create a level playing ground in regard to tendering so as to benefit the youth, women and persons living with disabilities as opposed to requiring the public to join certain cooperatives as a license to winning tenders.
34. Further, **Mr. Speaker Sir**, the public underscored the need for the County government to provide adequate financial support to persons with disabilities as well as provision of access facilities to restore their dignity and ensure quality life. However, they cautioned the

government against leaving such funds to be misused by certain officers. Also the members of the public emphasized on the need for continued empowerment of women to promote social transformation of the economy.

Health

- 35. Mr. Speaker Sir**, in the Health Sector, it was pointed out that most health centers and dispensaries lack adequate personnel to attend to the sick, inadequate necessary drugs and lack of enough hospital equipment. A case was cited where patients in Kamahuha Ward are forced to travel for long distances to other wards to seek for medical attention which raises inequity in service delivery in respect to essential services which is a basic right guaranteed in the Constitution of Kenya, 2010. Another example was Maragua Hospital where patients are forced to share beds which may fuel spread of diseases. The public noted that a huge chunk of funds has always been allocated to the health docket yet services remained poor and thus called upon the County to move with speed in transforming the sector.
- 36.** In addition **Mr. Speaker**, the public proposed that public health centers be renovated and fully equipped to ensure easy access to health service on the part of the populace across all corners of the County.

Ward Development programs

- 37. Mr. Speaker Sir**, members of the public strongly felt that the County cake should be shared equitably. The public recalled the move that the County took in the current financial year, which is financial 2015/2016 of earmarking specific infrastructural projects amounting to Kshs. 17 million and a further Kshs. 10 million for water distribution projects. However, they observed that only few wards had few projects done which undermines the spirit of devolution.

Lands and physical planning

- 38. Mr. Speaker Sir**, the public brought to the attention of the Committee that disputes relating to public land were on the rise due to land grabbing and poor planning of urban areas and rural shopping centers as such adequate funds for land survey and planning were needed to avert the situation somewhat. Further, the public complained about encroachment of foot paths and

access roads and pleaded with the Committee to ensure that surveyors are assigned to areas such as Mabanda in Gatanga ward, Ruchu Ward among others.

Environment and Sanitation

39. Mr. Speaker Sir, poor disposal of garbage as well as poor drainage and sewerage systems were also raised as a concern for most urban centers, towns and shopping centers. It was surprising to note that the County had only one garbage collection truck and as a result refuse would pile up unnecessarily in some areas such as Mathioya Sub-County that threatened to pose a health hazard. Further, the public called upon the County Government to consider putting into place a program of ensuring that such plants like bamboo are planted along rivers to ensure clean water as well as conserving the environment. The public also felt that it would be prudent for the County Government to establish a garbage disposal point in every Sub-County and procure at least one- garbage collection truck for each Sub-County.

Education

40. **Mr. Speaker Sir**, it was brought to the attention of the Committee that polytechnics lack enough instructors and facilities while in other areas there are no longer operational. Also the ECDE centers are in pathetic conditions, have few teachers while the funds disbursed to those centers to cater for the feeding program were insufficient.

The public stressed on the need for the County Government to channel more funds in Education department towards the stated programs since they are fully devolved. Further, the public felt that the only intervention in education should be scholarship fund program that should be allocated more funds at least Kshs. 4 million per Ward

b) Sectoral Priority Areas

41. **Mr. Speaker Sir**, the Committee also held fruitful deliberations with the Departmental Committees during which various pertinent matters were raised which I will now highlight:

Education

42. Mr. Speaker Sir, it was brought to the attention of the Committee that the public in the FY 2015/2016 Budget had grumbled with lack of enough instructors and facilities in youth polytechnics. Also on the list were ECDE centers that still remain in pathetic conditions and

have few teachers. The public stressed on the need for the County Government to live up to its promises by implementing the programs that were approved in the FY 2015/16 Budget as well as allocating adequate funds in Education department towards the stated programs and doubling of the same in scholarship fund program.

Water, Environment and Natural Resources

43. **Mr. Speaker Sir**, the Committee was informed that despite the department was grappling with the inadequate allocation. Also, it was brought to the attention of the Committee that the scenario in the FY 2015/16 Budget deteriorated considerably since no funds were made available to the department due to the fact that requisitions were not honored. The department in this regarded called for good will in the implementation of projects such as environmental conservation, waste management among others.

Agriculture, Livestock and Fisheries

44. **Mr. Speaker Sir**, another pertinent issue which arose in this sector is that there is need to support the horticulture sector development through promotion of Fruits, Vegetables and Flowers. Farmers will be organized into cooperatives to enhance collectivism in value addition and also enable them to export the products by themselves. It was also pointed out that there was a need to increase funding to farm inputs it would have the greatest impact on farmers.

Additionally, a proposal was floated of introducing a new program on Agricultural Training Centres to enhance the capacity of farmers by singling out and subsequently clustering together all items relating to capacity building to farmers under the said new program from other programs within the purview of the department of Agriculture, Livestock and Fisheries.

Governance and Labour welfare

45. **Mr. Speaker Sir**, the Committee was informed that pension arrears owed to staff employed by defunct local Authority amounted to Kshs. 40 Million had been allocated in the FY 2015/2016 however no payments had been done so far.
46. Further **Mr. Speaker Sir** it was brought to the attention of the Committee that the County Public Service Board had relented on ensuring that it requisitioned funds allocated in the budget and implementation of its programs. It was therefore recommended that seriousness needs to be inculcated in the said Board to ensure an effective county public service.

Lands, Housing and Physical Planning

47. **Mr. Speaker Sir**, some of the notable matters brought to the attention of the Committee under this sector include the need to allocate additional funding for survey, development control and planning of all public land in the County.
48. **Mr. Speaker Sir**, the Committee also received a request to ensure continued increase in funding estate management and GIS programme for the good of all the people and to reduce disputes pertaining to land.

Finance and Economic Planning

49. Mr. Speaker Sir, the Committee was informed that the program on e-revenue payment system had faced several challenges due to the fact that a certain company had been contracted on the same yet the program failed to take off due to logistical incapacities. However, the Committee learnt that progress had been made to fast track implementation of the said program. Also review of the County Integrated Development Plan was mentioned as key to ensuring that it keeps with the wishes of the people and other stake holders

Health Services

50. On matters Health, **Mr. Speaker Sir**, it was brought to the attention of the Committee that the continued increase in funding the health sector would enhance provision of quality health care in the County.

Nevertheless, explicit information in respect of alcoholic program as well as completion of ongoing projects to the tune of Kshs. 40 million were found to be lacking which would pose challenges to the Assembly in discharge of its mandate of oversight.

Trade, Commerce and Industry

51. **Mr. Speaker Sir**, the Committee was informed that there was need to hive off the Market and Urban development programme from the department of Energy, transport and Infrastructure and premise it on the department of Trade, Commerce and Industry.

Further, it was submitted that all pending projects in the financial 2015/2016 under the department of Trade, Commerce and Industry should be factored in the budget estimates of Financial Year 2016/2017 to avoid the same degenerating to “white elephants”.

Youth, Sports, Culture, Social services and Cooperatives

- 52. Mr. Speaker Sir**, the Committee was informed that programs under that department failed to give explicit economic classification of the expenditure. It was therefore tasking to establish the recurrent and development components of each program.

Further, the Committee learnt that the tenets of program based budgeting had not been infused in the department especially on Cooperative development which lacked a breakdown of the activities intended to be implemented under the same program.

Transport, Energy and Infrastructure

- 53. Mr. Speaker Sir**, the Committee was informed that there was dire need to establish the status of implementation of programs in the department's budget for 2015/2016 Financial Year, the department's sub-programs to be undertaken on 2016/2017 Financial Year and the policies that will guide implementation of programs in the department's budget estimates for 2016/2017 Financial Year.

Also, the Committee was made aware that a report on status of department's pending bills owed to the contractors and various service providers for the department of Energy, Transport and Infrastructure was mandatory.

- 54.** Further, **Mr. Speaker**, the Committee learnt that plans were underway to ensure that infrastructural projects that had been approved in FY 2015/2016 and those proposed in the FY 2016/2017 Budget Estimates are actualized.
- 55. Mr. Speaker Sir**, these are just highlights of some of the submissions received from Departmental Committees. A more comprehensive list is available in the Sectoral Committee reports which are annexed to this report.
- 56. Mr. Speaker Sir**, my Committee is concerned that there are too many requests for additional allocation outside the budget ceiling. Some of these requests though very pertinent, cannot be met in this financial year due to resource constraints as well as the on-going projects. Sectoral Committees are therefore requested to prioritize expenditures which will not have been met this year in the next financial year particularly during scrutiny of the County Fiscal Strategy Paper 2017 so that these are carried into the next budget.

VI. RECOMMENDATIONS

a) Policy Measures

57. **Mr. Speaker Sir**, having considered the above matters, the Committee recommends as follows:

- (i) All departments must strive to remain within the ceilings as provided in the House resolutions on the County Fiscal Strategy Paper except where changes are absolutely necessary and that the same are in line with regulation 27 paragraph (6) of the Public Finance Management Regulations (Legal Notice No. 35), 2015. This will ensure that the County Fiscal Strategy Paper remains the policy anchor of the budget.
- (ii) The County Treasury should ensure that the tenets of Programme Based Budgeting are clearly understood by the line departments and the targets and outputs clearly defined to avert a situation where some departments remain unaware of their targets and outputs. This will mainstream Programme Based Budgeting as per the Public Finance Management Act 2012.
- (iii) The approved estimates and actual performance of the previous budget should be included in the proposed budget for the next financial year in line with the Medium Term Expenditure Framework. This will facilitate the County Assembly in exercising its budgetary oversight role.
- (iv) Specific departments should prioritize their expenditures to accommodate any outstanding bill on the commencement of the fiscal year in order to address this issue. Furthermore, there is need for a proper framework of settling pending bills to ensure that this is not carried to the supplementary budgets by being IFMIS compliant.
- (v) The County government should consider a freeze on introduction of any new capital projects until all on-going projects for the FY 2015/2016 amounting to Kshs. 943.5 million whose details are provided in annex 1 have been completed. These on-going projects should have a procurement plan in place before mid-September 2016 and have the work commence by end of September 2016 and as such no other project should precede the said projects.
- (vi) That the CEC Finance, IT and Economic Planning should in the earliest convenience, in writing designate accounting officers to be responsible for managing the finances of the

County government entities as is specified in the designation. This will ensure accountability in the implementation of departmental budgets for the FY 2016/2017.

- (vii) The County Government departments should embark on creating capacity on the preparation of departmental budget estimates of expenditure by economic classification as required under regulation 30 paragraph (3) of PFM 2015 regulations, 2015. This would ensure that tracking requisition and expenditure of particular sub-program by the County Assembly is enhanced.
- (viii) The funds should be utilized for the specific programs re-voted in Budget Estimates for FY 2016/17 failure to which stringent measures should be meted out to the respective County Executive Member and the Chief Officer including censuring.
- (ix) That implementation of the following sub-programmes under Early Childhood Education programme in the department of Education and Technical Training i should deferred until policies to that effect are submitted to the County Assembly and approved:
 - Milk programme with an allocation of Kshs. 50 million;
 - Feeding programme with an allocation of Kshs. 86.4 million
- (x) Kshs. 439.98 million available for new road projects under the programme of Road Development in the department of Transport, Energy and Infrastructure be apportioned as follows:
 - a. Kshs. 350 million to be distributed to 35 Wards, that is; Kshs. 10 million per Ward, the projects implementable by the said funds per Ward are those that Members of the County assembly proposed and are also included in the Annual Development Plan 2016/2017 (**ANNEX 2**).
 - b. The balance of Kshs. 89.98 million should be utilized for inter Ward roads.
- (xi) That casual employees in the County Executive and the County Assembly should be remunerated in accordance with regulation 2 of the Regulations of Wages (General Amendment), Order 2015 by Ag. Labour CS Rachel Omamo, with effect from July 2016. i.e. Kshs. 484.30 per day.

b) Proposed Adjustments and reallocations in the 2016/17 Budget

i. Re-allocations

- (i) Reallocate Kshs. 5 million for farmers' capacity building in the Livestock and development programme to the new programme on Agricultural Training Centres under the department of Agriculture, Livestock and Fisheries.

ii. Reductions

- (I.) Reduce Local revenue by Kshs. 30 million.
- (II.) Reduce the County Assembly allocations under the program of legislation and representation as follows:
 - a. Accommodation-Domestic travel by Kshs. 5 million;
 - b. Foreign Travel and Subs by Kshs. 1 million;
 - c. Rent and rates-non-residential by Kshs. 5.316 million;
 - d. Boards, Committees, Conferences and Seminars by Kshs. 5 million;
 - e. Fuel oil and Lubricants by Kshs. 0.5 million;
 - f. Legal Dues/Fees, Arbitration and Compensation Payments by Kshs. 1 million;
 - g. Public Enterprises by Kshs. 2 million;
 - h. Budgetary reserves by Kshs. 3.8 million.
- (III.) Reduce the County Assembly allocations under the program of oversight as follows:
 - a. Accommodation-Domestic travel by Kshs. 35 million;
 - b. Field Operational Allowance by Kshs. 5.5 million;
 - c. Publishing and Printing Services by Kshs. 1 million
 - d. Training expenses by Kshs. 8 million;
 - e. Catering services (receptions), accommodation, gifts, food and drinks by Kshs. 0.5 million;
 - f. State hospitality Costs by Kshs. 8 million;
 - g. Legal Dues/Fees, Arbitration and Compensation Payments by Kshs. 1 million;
 - h. Budgetary reserves by Kshs. 1.8 million

NB. Kshs. 3.5 million out of the Kshs. 35 million meant for Accommodation-Domestic travel, to be utilized by the Budget and Appropriations Committee to oversight implementation of the Budget for the FY 2016/2017.

- (IV.) Reduce the recurrent County Assembly allocations under the program of General Administration, Planning and Support services as follows:
- a. Telephone, Telex, Facsimile and mobile phone services by Kshs. 0.5 million;
 - b. Internet Connections by Kshs. 0.5 million;
 - c. Accommodation-Domestic travel by Kshs. 20 million;
 - d. Field Operational Allowance by Kshs. 1 million;
 - e. Training expenses by Kshs. 5 million;
 - f. Publishing and Printing Services by Kshs. 2 million;
 - g. Advertising, Awareness and Publicity campaigns by Kshs. 2 million;
 - h. Catering services (receptions), accommodation, gifts, food and drinks by Kshs. 2 million;
 - i. State hospitality Costs by Kshs. 0.9 million;
 - j. Motor Vehicle insurance by Kshs. 2 million;
 - k. Supplies and Accessories for computers and printers by Kshs. 0.5 million;
 - l. Legal Dues/Fees, Arbitration and Compensation Payments by Kshs. 1 million;
 - m. Security operations by Kshs. 1.5 million;
 - n. Contracted Professional Services by Kshs. 1 million;
 - o. Budgetary Services by Kshs. 1.799 million.
 - p. Purchase of Motor vehicle by Kshs. 7 million
- (V.) Reduce the development allocations to Support to seedlings supply for sweet potatoes promotion of food security programme under the department of Agriculture, Livestock and Fisheries by Kshs. 25 million.
- (VI.) Reduce development allocations to other infrastructure and civil works under the County Assembly by Kshs. 10 million
- (VII.) Reduce development allocations for the Milk programme under the Department of Education and Technical Training by Kshs. 50 million.
- (VIII.) Reduce the capital allocations in the Water development programme in the department of Transport, Energy and Infrastructure by Kshs. 75.069 million
- (IX.) Reduce Capital allocations and recurrent allocations in the department of the department of Transport, Energy and Infrastructure by Kshs. 35 million and Kshs. 9.191 million respectively.

- (X.) Reduce development allocations in the Education Intervention programme under the department of Education and Technical Training by Kshs. 32 million.
- (XI.) Reduce recurrent allocations in the Youth Empowerment Programme under the Social Services Department.

iii. Additions

- (i) Increase FY 2015/2016 Balance carried forward by Kshs. 89 million.
- (ii) Increase the recurrent allocation to Catering services (receptions), accommodation, gifts, food and drinks in the programme of Legislation and representation under the County Assembly by Kshs. 0.7 million;
- (iii) Increase the recurrent allocations in the programme of General Administration and Support under the County Assembly as follows:
 - a. Telephone, telex, Facsimile and Mobile phone services by Kshs. 0.5 million;
 - b. Management fees by Kshs. 0.363 million.
- (iv) Increase the development allocations to Support to Farm inputs under promotion of food security programme in the department of Agriculture, Livestock and Fisheries by Kshs. 65 million, from Kshs. 15 million to Kshs. 80 million.
- (v) Increase the allocations to the public engagement/County functions under the programme County Coordination in the Office of the Governor by Kshs.30 million
- (vi) Increase capital allocation to Scholarship fund in the Education interventions Programme under the department of Education and Technical Training by Kshs. 107 million from Kshs. 72 million to Kshs. 179 million.
- (vii) Increase recurrent allocations Youth polytechnics capitations in the Administration and support Programme under the department of Education and Technical Training by Kshs. 29 million from Kshs. 16 million to Kshs. 45 million

iv. New sub-programs

- (i) Introduce the following sub-programs in the programme of Legislation and representation under the County Assembly vote:
 - a. Gratuity Arrears at Kshs. 35 million;
 - b. Transport Allowance at Kshs. 4.299 million.
- (ii) Introduce the following sub-programs in the programme of Oversight under the County Assembly vote by splitting Basic salaries-County Assembly service sub-program:

- a. County Assembly Attendance Allowance at Kshs. 87.6 million;
 - b. Contractual employees at Kshs. 15.3 million
- (iii) Introduce a sub-program on Ward Offices in the Oversight program under the County Assembly Service vote at Kshs. 8.4 million.
- (iv) Introduce a sub-program on on-going Ward projects in the Transport, Energy and Infrastructure vote at Kshs. 929.6 million as follows:
 - a. Road projects with an allocation of Kshs. 560.02 million;
 - b. Water projects with an allocation of Kshs. 350 million;
 - c. Flood lights with an allocation of Kshs. 19.6 million.
- (v) Introduce Mariira Farm sub-programme under the Livestock and Fisheries Development programme in the Department of Agriculture, Livestock and Fisheries with an allocation of Kshs. 30 million as follows:
 - a. Demonstration Farms/Units with an allocation of Kshs. 3 million
 - b. Commercial Enterprises with an allocation of Kshs. 5 million;
 - c. Farmers capacity building with an allocation of Kshs.5 million;
 - d. Germ-plasma Multiplication with an allocation of Kshs. 2 million;
 - e. Maintenance of Equipment and Buildings with an allocation of Kshs. 10 million
- (vi) Introduce Dairy Industry Support sub-programme in the Cooperative development programme under the Department of Youth, Culture, Gender, Social Services and Cooperatives with an allocation of Kshs. 30 million

58. The Committee further recommends that this House resolves to:

- a) Approve the Report of the Budget and Appropriations Committee on the Budget Estimates for the County Government and the County Assembly for the Financial Year 2016/2017.
- b) Approve a total expenditure of **Kshs. 7.344 billion** of which a sum of **Kshs. 5.779 billion** will be the National Equitable Share, a sum of **Kshs. 850 million** will be raised from local revenue sources Danida Health Support amounting to **Kshs. 25 million**, cash carried forward of **Kshs. 428.479 million**, conditional allocations to Maternal Health, Medical equipment leasing, road maintenance fund, compensation for user fees and Kenya devolution support program of **Kshs.80.84 million**, **Kshs. 40.823 million**, **Kshs. 88.787**

million, Kshs. **21.971 million** and Kshs. **29.5 million** respectively to meet the expenditure during the year 2016/2017 in respect of the votes as attached in Schedule

SCHEDULE: EXPENDITURE ESTIMATES FOR 2016/2017				
AGRICULTURE,LIVESTOCK AND FISHERIES				
Code	Particulars	Recurrent	Development	Total
		Kshs (000)	Kshs (000)	Kshs (000)
	Cash Crop Development Program	16,000	32,000	48,000
	Food Security Program	9,500	93,500	103,000
	Livestock and Fisheries Development Program	5,000	40,000	45,000
	Veterinary Services Program	6,000	23,000	29,000
	Agricultural Training Centres program (Mariira)	20,000	10,000	30,000
	Administration and Support Program	123,300	0	123,300
	SUB TOTAL	179,800	198,500	378,300
ENVIRONMENT				
	Waste Management Program	13,000	15,000	28,000
	Pollution Control Program	-	6,000	6,000
	Environmental Conservation Program	728	8,498	9,226
	Environmental Leadership and Governance	-	1,370	1,370
	SUB TOTAL	13,728	30,868	44,596
GOVERNORSHIP				
	County and Executive Coordination Program	191,789	5,000	196,789
	Enforcement and	17,226	5,000	22,226

	Compliance Program		-	
	Disaster Control and Management program	10,774	1,500	12,274
	Internal Audit program	11,885	-	11,885
	SUB TOTAL	231,674	11,500	243,174
TRADE, COMMERCE & INDUSTRY				
	General Administration and Support program	8,047	0	8,047
	Trade and Industries Development Program	6,500	10,000	16,500
	Consumer Protection and regulation	6,100	0	6,100
	Agribusiness and Marketing program	6,167	4,833	11,000
	Tourism Development Program	5,500	1,000	6,500
	SUB TOTAL	32,314	15,833	48,147
DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING				
	Youth Polytechnics	46,580	15,000	61,580
	Early childhood Development	164,660	115,410	280,070
	Education Interventions	14,600	179,000	193,600
	Administration and Support	43,140	-	43,140
	SUB TOTAL	268,980	309,410	578,390
FINANCE,IT AND PLANNING				
	Enterprise Resource Planning programme	20,000	10,000	30,000
	Financial Management	5,000	9,000	14,000
	Administration and Support	273,014	19,000	292,014
	SUB TOTAL	298,014	38,000	336,014
INFRASTRUCTURE, TRANSPORT AND ENERGY				
	Water development Prog.	4,931	70,000	74,931
	Road Development programme	20,980	419,000	439,980
	Market & Urban	10,809	105,000	115,809

	Development			
	Energy Development	2,000	78,400	80,400
	On-going projects: Roads	-	560,020	560,020
	Water	-	350,000	350,000
	F/lights	-	19,600	19,600
	SUB TOTAL	38,720	1,602,020	1,640,740
LANDS, HOUSING AND PHYSICAL PLANNING				
	Estate management and Housing programme	-	4,000	4,000
	Land valuation and administration programme	-	10,000	10,000
	Land survey and GIS programme	-	10,000	10,000
	Development control and planning programme	-	10,000	10,000
	Administration and support	30,000	-	30,000
	SUB TOTAL	30,000	34,000	64,000
PUBLIC SERVICE BOARD				
	Human Resource management and development	12,202.82	-	12,202.82
	National Values and Governance	2,142	-	2,142
	General Administration and support	15,803	-	15,803
	SUB TOTAL	30,148	-	30,148
PUBLIC SERVICE DEPARTMENT				
	Human Resource Management programme	63,500	0.836	64,336
	Capacity Building Programme	5,653	0	5,653
	Administration and support	848,782	0.730	849,512
	SUB TOTAL	917,935	1,566	919,501
DEPARTMENT OF HEALTH AND SANITATION				
	Curative health Programme	100,000	435,000	535,000
	Infrastructure support programme	2,000	18,000	20,000

	Health administration planning and support programme	1,440,034	-	1,440,034
	Public Health and sanitation programme	7,500	6,000	13,500
	Alcohol Programme	5,000	15,000	20,000
	SUB TOTAL	1,554,534	474,000	2,028,534
DEPARTMENT OF SOCIAL SERVICES				
	Cooperative Development programme	41,250	19,981	61,231
	Sport Development programme	32,466	35,000	67,466
	Culture Development programme	14,978	-	14,978
	Social Development programme	18,573	8,827	27,400
	Youth Empowerment programme	1,600	41,000	42,600
	Administration and Support	77,000	0	77,000
	SUB TOTAL	185,867	104,808	290,675
ASSEMBLY				
	Legislation and representation	246,190	-	246,190
	Oversight	203,112	-	203,112
	General Administration planning and support services	223,113	70,000	293,113
	SUB TOTAL	672,415	70,000	742,415
	GRAND TOTAL	4,486,129	2,858,505	7,344,634

ADOPTION OF THE REPORT

The following Committee Members adopted the report:

1. **Hon. Joseph Ndung’u Muchina, MCA.**
2. **Hon. Peter Mweri Maina, MCA.**
3. **Hon. Joseph Kimani Gitau, MCA**
4. **Hon. Joseph Kimani Machiri, MCA**
5. **Hon. Rosemary Wakuthii Njine, MCA**
6. **Hon. Esther Wanjiru Ngugi, MCA**
7. **Hon. Cecilia Wanjiku Gitu, MCA**
8. **Hon. Charles Mwangi Kirigwi, MCA**
9. **Hon. Duncan Mwangi Njuguna, MCA**
10. **Hon. John Njoroge Gitau, MCA**
11. **Hon. Eliud Kabuthi, MCA**
12. **Hon. Caroline Njoroge, MCA**
13. **Hon. James Kariuki Ngugi, MCA**
14. **Hon. Boniface Mbogo, MCA**
15. **Hon. Jesse Mburu Gitau, MCA**