

COUNTY GOVERNMENT OF NAIROBI CITY



NAIROBI CITY COUNTY ASSEMBLY

SECOND ASSEMBLY – FIFTH SESSION

**30TH REPORT OF THE SELECT COMMITTEE ON COUNTY FINANCE,
BUDGET AND APPROPRIATIONS**

ON

**THE CONSIDERATION OF THE FIRST SUPPLEMENTARY ESTIMATES FOR
THE NAIROBI CITY COUNTY GOVERNMENT AND THE COUNTY
ASSEMBLY FOR THE FY 2020-21**

MARCH 2021



I. PREAMBLE

Mr. Speaker Sir, on behalf of the Members of the Select Committee on Finance, Budget and Appropriations and pursuant to the provisions of Section 135 of the Public Finance Management Act, 2012, the Public Finance Management (County Government) Regulations 2015 and Standing Order 203 it is my pleasure to present to this Assembly, this report on the Supplementary Estimates for the FY 2020-21.

The provisions of Standing Order 199 establish the Nairobi City County Assembly Finance, Budget & Appropriations Committee with a specific mandate among which is to:

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget;*
- b) Discuss and review the estimates and make recommendations to the County Assembly;*
- c) Examine the County Fiscal Strategy Paper presented to the County Assembly;*
- d) Examine Bills related to the county budget, including Appropriations Bills; and*
- e) Evaluate tax estimates, economic and budgetary policies and programs with direct budget outlay*

Mr. Speaker Sir, the County Assembly Finance, Budget & Appropriations Committee comprises of the following Members:

- | | |
|-----------------------------------|---------------------|
| 1. Hon. Robert Mbatia, MCA | Chair |
| 2. Hon. Michael Ogada, MCA | Vice – Chair |
| 3. Hon. Patrick Karani, MCA | |
| 4. Hon. Osman Adow, MCA | |
| 5. Hon. Daniel Ngengi, MCA | |
| 6. Hon. Anthony Ngaruiya, MCA | |
| 7. Hon. Kariuki Wanjiru, MCA | |
| 8. Hon. J.M Komu, MCA | |

9. Hon. Paul Ndungu, MCA
10. Hon. James Kariuki, MCA
11. Hon. Susan Mukungu, MCA
12. Hon. Catherine Okoth, MCA
13. Hon. Emily Oduor, MCA
14. Hon. David Okello, MCA
15. Hon. Nancy Muthami, MCA
16. Hon. David Mberia, MCA
17. Hon. Nimo Hajji, MCA
18. Hon. Kennedy Oyugi, MCA
19. Hon. Fredrick Okeyo, MCA
20. Hon. Melab Atema, MCA
21. Hon. Herman Azangu, MCA
22. Hon. Emapet Kemunto, MCA
23. Hon. Cecilia Ayot, MCA
24. Hon. Jacinta Wanjiru, MCA
25. Hon. Elizabeth Nyambura, MCA

Examination of the Supplementary Estimates for the FY 2020-21

Mr. Speaker Sir, the first Supplementary Estimates for the FY 2020-21 were submitted to the Assembly pursuant to the provisions of Section 135 of the Public Finance Management (PFM) Act, 2012 and laid on the table of the Assembly on Thursday 18th February 2021. Once laid, the estimates stood committed to all Sectoral Committees and the Finance, Budget and Appropriations Committee for consideration and reporting in line with their distinct mandates provided for under Standing Order 203.

The Committee held a number of sittings to review and discuss these Supplementary Estimates. In these meetings, the Committee heard submissions from the Sectoral Committees, the County Treasury, the Nairobi Metropolitan Services, County Executive Committee Members and the Clerk to the County Assembly. The Finance, Budget and Appropriations Committee hence wishes to confirm without a sheer of doubt that all the relevant stakeholders in the budget process have been accorded right of reply before the finalization of this report.

Acknowledgments

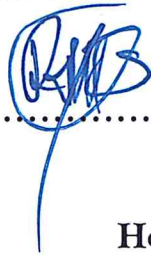
Mr. Speaker, the Committee is heavily indebted to the various stakeholders who made a contribution towards the successful completion of this report. Specifically, the Committee thanks the following: -

- a) The Office of the Speaker for having accorded Members of the Committee and the County Assembly in general the time and the resources to consider and report on these Supplementary Estimates;
- b) The Sectoral Committees for the fruitful deliberations they had with their Sectors and for the informative reports they submitted to the Finance Committee;
- c) The County Executive through the Office of the County Executive Committee Member for Finance and the County Secretary for all the support granted to the County Assembly during the consideration of the Supplementary Estimates; and
- d) The Office of the Clerk for all the resources and guidance provided throughout the process. The Committee notes that the roles of the County Assembly Budget Office and the Clerk Assistants of various Sectoral Committees was invaluable to towards ensuring that the Assembly lived up

to its cardinal role in line with the requirements of the Constitution, PFM Act, 2012 and the Standing Orders.

Mr. Speaker Sir, it is therefore my pleasant duty and privilege to table this report on the First Supplementary Estimates for the FY 2020-21 and recommend it to the Assembly for adoption.

Signed.....



Date.....

10th March 2021.

Hon. Robert Mbatia, MCA

Chairman: Finance, Budget and Appropriations Committee

II. SCRUTINY OF THE NAIROBI CITY COUNTY SUPPLEMENTARY ESTIMATES FOR THE FY 2020-21

2.1. APPROVED BUDGET FOR FY 2020-21

- 1. Mr. Speaker Sir,** in the annual estimates for the FY 2020-21, the County Assembly had approved a total budget of Kshs. 37.7billion out of which Kshs. 26.86billion was meant for recurrent expenses while Kshs. 10.84billion for development programmes. Further and as part of that approved budget, in the approved annual estimates, the Nairobi Metropolitan Services was allocated Kshs.23.9billion while the County Assembly had been allocated a total of Kshs. 2billion for both recurrent and development initiatives.
- 2. Mr. Speaker Sir,** to fund approved budget, the county anticipated to collect at total revenue Kshs. 37.1billion with Kshs. 16.2billion being for Own Source Revenue while the rest being mobilized through the national exchequer.
- 3. Mr. Speaker Sir,** the approved budget was intended to finance the programmes in the transferred functions under the Nairobi Metropolitan Services, the programmes for the functions that were retained under the County Executive as well as the County Assembly programmes.

2.2. SUPPLEMENTARY BUDGET FOR FY 2020/21

4. **Mr. Speaker Sir**, the total County Budget has been maintained at the figure approved in the annual estimates for the FY 2020-21 but the total recurrent budget has been increased by Kshs. 360million to Kshs. 27,222,916,769 while the development budget has been rationalized downwards by about Kshs. 400million. With these adjustments and in comparison to the approved annual budget, 71% of the proposed supplementary budget is proposed for recurrent and 29% being utilized for development programmes. The development budget still falls short of the 30% mark required by regulations.
5. **Mr. Speaker Sir**, it is indicated that the rationale for the submission of this supplementary budget is to address the following: -
- Rationalize and align the amount due as equitable share to the actual figures contained in the County Allocation of Revenue Act, 2020;
 - Rationalization of expenditure to accommodate pending bills;
 - Addressing gaps occasioned by the entire deletion of the allocations for transferred functions within the votes of the Nairobi City County Government;
 - Rationalization of personnel emoluments in line with the payroll and also reallocation of amounts for personnel costs from NMS to the NCCG;
 - Inclusion for approval amounts for car grant benefit to Members of the County Assembly;
 - Bring on board cash balances that were brought forward from the last financial year.

6. **Mr. Speaker Sir**, despite the fact that the total budget for the County is proposed to remain the same as it was in the approved annual budget, the individual Sectors budget have been adjusted to accommodate these new realities. In particular, the following changes are proposed in the supplementary budget: -

- Equitable share of revenue be rationalized to Kshs. 15,919,950 in accordance with the County Allocation of Revenue Act (CARA), 2020;
- Car grant for the Members of the County Assembly be allocated Kshs. 246million and be paid in accordance with the guidelines issued by the Salaries and Remuneration Commission (SRC);
- Capitation for the free ECD programme be increased by Kshs.36million due to the post Covid-19 increase in pupils in public schools;
- An amount of Kshs.747million be reallocated from the Nairobi Metropolitan Services (NMS) budget to cover for July 2020 salary for staff attached to the transferred functions which was paid by the County Executive prior to NMS taking over the payroll in August 2020;
- Reallocation of Ksh.2billion to cater for pending bills related to the transferred functions that were not factored in the approved budget for NMS; and
- Other reallocations undertaken by various Sectors in line with the provisions of Section 154 of the PFM Act, 2012 be approved.

2.3. COMPLIANCE OF THE 2020-21 SUPPLEMENTARY ESTIMATES TO THE PREVAILING LEGISLATION

7. **Mr. Speaker Sir**, Supplementary budgets are meant to provide resources to take care of priority areas that cannot wait up to the following financial year without injuring the general public interest. In addition, such allocation is meant to be maintained at below 10% of the amounts contained in the approved budget. The provisions of Section 135 of the PFM Act, 2012 dictate that such increase shall be constrained to not more than 10% unless for special circumstances authorized by the County Assembly. The Committee would like to commend the County Executive for complying with this legal provision. However, as observed by the Committee the Liquor Licensing Board recurrent budget has been reviewed upward by Kshs. 94million representing an increase of 47%.
8. **Mr. Speaker Sir**, the provisions of Section 135 (1) and (2) of the Public Finance Management Act, 2012 empowers a County Government through its Accounting Officers to spend money that has not been appropriated if the amount set aside for any particular purpose under the County Appropriations Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated under the Act. This, the act requires, must then be followed with a supplementary budget in support of the same. The Committee confirms that the supplementary estimates for the FY 2020-21 have by and large adhered to the underpinning law.
9. **Mr. Speaker Sir**, Program Based Budgeting (PBB) is meant to ensure that those who request for resources can be able to explain the tail-end impact of those allocations on the general population. It argues that budgetary allocations should only be done for programmes that have measurable outputs, reasonable

timelines and key performance indicators. The process of budget approval and implementation should hence be target oriented activity geared towards having an impact by implementing plans and policies of respective governments. The PFM Regulations have gone ahead to expound on this requirement and state that any supplementary request should contain an analysis of the fiscal impact, if any, of the planned outputs and outcomes of the affected programmes. The Finance, Budget and Appropriations Committee regrets to report that this program-based analysis was lacking in this budget for the sectors whose functions were transferred to the National Governments therefore giving a big room for guess-work on how the proposed alterations, if approved, would affect the programmes we had undertaken to pursue through the 2020-21 budget. Going forward, the Committee recommends that all the Sectors with the guidance of the County Treasury should at all times provide supplementary budgets which are program based in addition to the itemized budgets.

III. SUBMISSIONS FROM SECTORAL COMMITTEES

10. **Mr. Speaker Sir**, provisions of Standing Order 199 (6) requires that the Finance, Budget and Appropriations Committee holds discussions with the Chairpersons of all Sectoral Committees during the consideration of the budget. In this regard the Finance, Budget and Appropriations Committee invited the Chairs of the Sectoral Committees to its meeting where they made their submissions on their Committee's consideration of the revised estimates. The following were some of the recommendations that the Sectoral Committees made to the Finance, Budget and Appropriations Committee:

a) Culture and Community Services

Liquor Licensing Sub Sector

— That the supplementary budget be approved as presented.

Sports Sub Sector

— That the supplementary for the re-current be reinstated and the supplementary for the development budget be approved as proposed.

Disaster Management Sub Sector

— That the supplementary budget be approved as presented.

b) Health Services

— That the Nairobi Metropolitan Services furnishes the Committee with a breakdown of the utilization of the funds allocated to for the current Financial Year.

c) Physical Planning, Lands and Housing

- That the Finance, Budget and Appropriations Committee adopts The Supplementary Estimates 2020-21 for the Lands, Urban Renewal & Housing Sector as presented and in consideration of the request by the CEC to be allocated additional funds to carry out pending Policy and Legislation work; and
- That the Nairobi Metropolitan Services furnishes the Committee with a breakdown of the utilization of the monies allocated to for the current Financial Year

d) Early Childhood Education, Children and Vocational Training

- That the Sector should prioritize all pending payments to ensure projects are completed within the budget financial year;
- That the Committee do approve the budget adjustments as requested by the Sector; and
- That the Select Committee on Finance, Budget and Appropriations to approve the First Supplementary Budget Estimates for FY 2020/2021 for the Children, Early Childhood Education and Vocational Training taking into consideration the budget adjustments as requested by the Sector where no new projects are introduced.

e) Agriculture, Livestock and Fisheries

- That the Finance, Budget and Appropriations Committee approve the supplementary estimates for FY 2020/21 as submitted by the Food, Agriculture and Forestry Sector

f) Transport and Public Works

- That the proposed adjustments in the development expenditure from Ksh. 9,023,000,000 to Ksh. 7,177,000,000 for development and from Ksh. 14,907,081,689 to Ksh. 13,652,937,469 for recurrent expenditure for running of all the transferred functions be approved;
- That the Committee approves the proposed allocation of Ksh. 77,860,031 to County Executive Roads, transport and Public Works Sector the towards the recurrent expenditure on General Administration and Support Services particular, purchase of office supplies at the offices of CECM, Chief Officer and support offices, policy formulation, implementation Transport Act, 2020 and Ksh. 28 million July 2020 salaries paid by the County Executive prior to hand over of pay roll to NMS in August 2020;
- That the proposed Ksh. 2 billion towards payment of pending bills be approved;
- That the Committee approves Ksh. 745,720,154.58 of the said Ksh. 2 billion towards payment of contractors and suppliers by the Roads, Transport and Public Works Sector at County Executive that were certified due for payment before the advent of NMS. The said contractors and suppliers had completed the works but payments be subject to evidence of such an agreement.
- That the Committee adopts the list of contractors and suppliers who have performed and who have been identified and certified by the Nairobi City County Roads, Transport and Public Works Sector as due for payment; and
- Approves that the administration of the Ksh. 2 billion for pending bills takes a sector-based approach to allow respective sectors to approve for payment based on a fair criterion of prioritization and works done and avert

discretionary payment when centralized at the Finance and Economic Planning.

g) Justice and Legal Affairs

- Governor's Office sector budget be approved as proposed;
- Internal Audit and Risk Management reallocation of recurrent expenditure of Ksh 2 Million to cater for training purposes;
- Security, Compliance and Inspectorate require additional reallocation of for recruitment of Security Constables amounting to Kshs. 25,000,000;
- Devolution and Sub-County Administration sub-sector seeks additional reallocation of the following;
 - Kshs. 18,038,400. for recurrent expenditure as follows: Kshs. 15,874,000 for public participation/service delivery on National Government Agenda and an additional funding of Kshs. 2,164,400 for partitioning open plan offices at Headquarters;
 - Kshs. 60,100,000 for development expenditure as follows: Construction of Sub County offices Kasarani, Embakasi west, Embakasi East, Makadara, Kibra, Westlands at Kshs. 24,100,000; and Procurement of 6no. Double Cabins Pick Ups for supervision of service delivery at Kshs. 36,000,000 at the sub counties
- Legal Sub-Sector additional reallocation as follows:
 - Contractual Employees Extraneous Allowance amounting to Kshs. 1,500,000 which had not been used as the subsector was unable to engage any such employee. The amount was reallocated to 2110315 Extraneous allowance which had been allocated zero budget yet the Department has

12 members of staff who are entitled for payment of extraneous allowance;

— Personal Allowances paid – Other Overtime - Civil Service

300,000 thousand Shillings was transferred from Personal Allowances to overtime. This was after the depletion of the overtime account which had only been allocated 100,000 thousand shillings.

— Training Expenses - Other (Bud/ Travel Costs (airlines, bus, railway, mileage allowances, etc.)

Kshs.2million be transferred from training services to capacity building services. The amount was not used since most of learning institutions had been closed down due to the COVID 19 pandemic.

The amount will be used for convening two workshops to capacity building during finalizing of the Legal Services Policy, and amendment of the Nairobi county Attorneys Act to be in tandem with the national law.

— Daily Subsistence Allowance and capacity building

Need for addition 10million for capacity building of members and staff for completion of the Legal Services policy, County attorneys Act Regulations, flags and emblems regulation and continuous professional development which is a statutory requirement for advocates to renew their yearly practicing certificate.

— Legal Dues/fees, Arbitration and Compensation Payments

— The Department is requesting for an additional Kshs.500million for payment of Decretal sums and legal costs incurred over a period of several years.

- The Department is also requesting for Ksh.1billion for settling its legal fee and pending bills as per Auditors General report.
- Boards, Committees, Conferences and Seminars - training on legal compliance

Need for additional Kshs.20million to enable the office of the county attorney train the county executive committee members, chief officers and county directors and inspectorate officers. On legal compliance and sensitize them on the legal and legislative provisions. This will considerably help in the reduction of cases filed against the county.

- Vote On Payment of Practicing Certificates

This vote will help in the annual practicing certificates for advocates working in the office of the county attorney as required by law to enable them practice amounting to Kshs. 500,000.

- Vote On Publishing Bills, Gazettment of Executive Decisions

The law bestows the responsibility of publishing bills and Acts and gazettment of executive decisions on the office of the county attorney. This vote was not provided for and has led to a backlog of these fees.

h) Labour and Social Welfare

- Public Service Management supplementary budget of Kshs.160 million be approved to cater for pending payment of Kshs.148 million for retirees including Lapfund and Laptrust;

- The County Public Service Board reallocation of Kshs. 81,217,251 be approved and an additional Kshs. 9,756,368 be approved to settle pending bills; and
- Youth Affairs, Gender and Social Services reallocation of Ksh 86.3 Million be approved to settle pending bills, improve work performance, automate for efficiency and improve work environment.

i) Trade, Tourism and Cooperatives

- That the Sector be allocated Kshs 35million for the construction and improvement of the existing sheds in Muthurwa market;
- That the Sector's recurrent budget be increased with Kshs 87M from Kshs 485,010,230 totaling to Kshs 572,010,230/-; and
- Development budget approval was Kshs 500,527,549 but was revised to Kshs 222,417,929. The Committee recommends that this figure be revised upwards with Kshs 26M to Kshs 248,417,929/-.

j) Water and Sanitation

- That the Water Sub-Sector budget for the recurrent programmes be approved as proposed in the various programmes as contained in the supplementary budget; and
- That the Water sub-sector budget for the development programmes be approved as proposed in the various programmes as contained in the supplementary budget.

k) Energy and ICT

- That the proposal to review the County Approved Budget Estimates 2020-21 as presented in the Supplementary Budget Estimates;

- That development budget be increased with an amount of Ksh 226,000,000 to be able to pay up pending bills and for the contracted projects that are on-going to be completed and the Recurrent to be increased from Kshs. 214,223,797 to Kshs. 377,215,096 to enable the Sector meet the targets for the Current Financial Year for effective and efficient service delivery;
- That NMS to furnish the Committee with a breakdown of the utilization of the monies allocated to the Energy sub-sector for the current Financial Year; and
- Approve the Supplementary Estimates for FY 2020/21 for the Energy Sub-Sector of Kshs. Kshs.15M as presented in consideration of the for carrying out pending Clean Energy Policy and Bill

l) Environment and Natural Resources

- Approve a total expenditure of Kshs. 1,225,840,310 (Development Expenditure of Kshs. 300,000,000 and a total of Kshs. 925,840,310 for Recurrent Expenditure) for Environment Sub-sector as submitted by the Nairobi Metropolitan Services and the CEC responsible for Environment, Water, Energy & Natural Resource.

m) Wards Development Fund

- That the proposed allocation of Ksh. 17,028,350 towards the recurrent expenditure on Ward Development Fund Sector be approved

IV. COMMITTEE OBSERVATIONS ON THE SUPPLEMENTARY BUDGET FOR FY 2020-21

11. **Mr. Speaker Sir**, there is proposed adjustments in the overall budget for the transferred functions with the recurrent budget being reduced by Kshs. 1.25billion while the development budget is proposed for downward revision by Kshs. 1.85billion thereby leading to an overall reduction in the budget by about Kshs. 3.1billion. The Committee in its review of this supplementary budget noted that the adjustment for NMS as submitted are global in nature hence making it a herculean task to discern how the individual allocations for each of the transferred functions have been affected.
12. **Mr. Speaker Sir**, according to the submitted documents the proposed reduction on the budget for the transferred functions is meant to take care of pending bills related to the transferred functions with an allocation of Kshs.2billion being set aside for settlement of pending bills. The budget shows that out of this Kshs.1.6billion has been earmarked for settlement of development related pending bills. The Committee noted that the bills have once again not been stratified per Sector hence not possible to determine which of them will be paid by Sector together with the nature and form of the actual bills to be settled. Further, there were no details provided of the pending bills that have thus far been settled and unsettled.
13. **Mr. Speaker Sir**, on reporting for the performance of the transferred functions, the provisions of Section 7 (4) of the County Allocation of Revenue Act, 2020 require that the CS for the National Treasury shall prepare quarterly reports on expenditure of funds in respect of the transferred functions and submit the same to the Senate, National Assembly and the respective County Assembly. The

Committee notes that over nine months into the current financial year the report has not been submitted in line with the provisions of the law. The Committee observed that the canons of public finance management places considerable premium on financial accountability as it does on resource allocation. The Committee agrees with other stakeholders in the budget process who have opined that entities must put in the same effort they do to bid for resources in accounting for the resources so granted. Maintaining this path, **Hon. Speaker**, would be useful in helping the Sectoral Committees track implementation and absorption of the transferred resources.

14. **Mr. Speaker Sir**, the Committee in review of these estimates took note of the proposed adjustments in the recurrent budget for the Liquor Board which is proposed for upward review by Kshs. 94million being an increase of 47%. The Committee noted that such review offends the provisions of Section 135 of the PFM Act, 2012 which dictate that an increase shall be constrained to not more than 10% unless for special circumstances authorized by the County Assembly. Therefore, and to ensure that entities live within the limits allowed by law the Committee shall be proposing necessary measures affecting the budget for the Liquor Licensing Board. The Committee also wishes to remind the Board of the provisions of the Nairobi City County Alcoholic Drinks Control and Licensing Act, 2014 as amended through the Nairobi City County Finance Act, 2018 to limit the Appropriations in Aid for the Board to not more than fifty percent of their revenues.

15. **Mr. Speaker Sir**, the County Assembly also intends to be granted Kshs. 246 million being the entire amount required to fully implement the Car Grant for the Members of the County Assembly. This makes the management of the grant being independent of the car loan and mortgage. The Committee during these

deliberations sought to understand the modalities of utilization of the car grant being requested at a time when some of the Members have benefited through the car loan account may need to be explained and documented. The Committee was enlightened through the Clerk that the purpose of the budget is to replenish the fund while also settling pending obligations with regard to the issuance of the car grant.

16. **Mr. Speaker Sir**, in addition the Committee observed that the County Assembly budget is proposing for reallocations that would have the net effect of creating additional allocation of Kshs. 19.7million for Committees' quarterly retreats, Kshs. 17million for CASA tournament and deletion of the entire allocation for foreign travels under the budget for the FY 2020-21. These are meant to ensure that the budget for the Board is responsive to the changing realities as they come to bare across the financial year.

17. **Mr. Speaker Sir**, on the issue of cash balances the Committee noted with concern that some of the amounts unutilized in the previous financial year were only being declared in the third quarter of the financial year. The Committee has advised the County Treasury that there is need to comply with the timelines for reconciliations and closing balances in time for inclusion in the annual budget books. The Committee has undertaken to follow through and ensure that this is done as required.

18. **Mr. Speaker Sir**, during the deliberations on these Supplementary Estimates the Committee heard submissions from Sectoral Committees and the various Sectors on their priority areas where they proposed adjustments. In the same vein there were a number of Sectors that proposed for additional resources with the final tally of all resources requested by the Sectoral Committees standing at

over Kshs. 2.5billion. The Committee agrees with the County Treasury when they submitted that the County's revenue basket is not a bottomless pit that can accommodate endless demands for new priority areas. **Mr. Speaker Sir**, in the last financial year, the County contracted the Kenya Revenue Authority as its primary agent for revenue collection in order to improve own source revenue through efficiency and eliminating leakages. However, the figures presented to the Committee on the quarterly reports still present a gloomy picture with nothing much to celebrate. The Second Quarter report shows that at the end of December 2020 the County had been able to collect about Kshs.4.08billion in the first half of this Financial Year. This represents a slight improvement of Kshs.998million compared to the figures for the same period in the Financial Year 2019-20 but still a long way from the annual own source revenue target of Ksh.16.46billion.

19. In fact, **Hon. Speaker**, it is for this reason that the Finance Committee has been coherent in dissuading Sectors from using supplementary budgets to amend the budget upwards. It is not worthy that the Committee also noted that majority of the resources earmarked for reallocation to cater for payment of pending bills in this supplementary budget had already been either spent or committed by the NMS. The Committee shall hence be making recommendations meant to cure this anomaly.

V. RECOMMENDATIONS

20. Mr. Speaker Sir, arising from the recommendations from the Sectoral Committees and deliberations with the County Executive Committee Member for Finance and the Nairobi Metropolitan Services, the Finance, Budget and Appropriations Committee recommends that the following changes be effected on the 2020-21 supplementary estimates: -

1) Policy Recommendations

21. Mr. Speaker Sir, in addition and in furtherance of the recommendations already contained in the body of this report, the Finance Committee recommends the following policy measures:

- a) That in order to ensure that allocations for transferred functions are in tandem with the Deed of Transfer of functions and the County Allocation of Revenue Act, 2020, the County Treasury and the Nairobi Metropolitan Services shall henceforth ensure that budget estimates submitted for approval are classified by respective Sectors (functions);
- b) That the County Treasury shall by 30th April 2021 submit to the County Assembly for noting, together with the annual budget estimates for the FY 2021-22, the list of pending bills paid per Sector for each of the transferred functions;
- c) That in accordance with the provisions of Section 7 (4) of the County Allocation of Revenue Act, 2020 the Cabinet Secretary for the National Treasury in liaison with the Nairobi Metropolitan Services shall ensure that quarterly reports in respect of expenditure of funds for the transferred functions is submitted as required;

- d) That in submission of any budgetary reports to the County Assembly the respective Sectors shall ensure that the same is in tandem with the Program Based approach to budgeting and those that fail to comply be considered inadmissible; and
- e) That the Liquor Licensing Board takes note of and fully adheres to the provisions of the Nairobi City County Alcoholic Drinks Control and Licensing Act, 2014 as amended through the Nairobi City County Finance Act, 2018 to limit the Appropriations in Aid for the Board to not more than fifty percent of their revenues.

2) Proposed Adjustments and Reallocations in the 2020-21 Budget

22. Mr. Speaker Sir, arising from the recommendations from the Sectoral Committees and deliberations with the County Treasury (County Executive Committee Member for Finance), the Finance, Budget and Appropriations Committee recommends that the following changes be effected on the 2020-21 supplementary budget: -

a) Revenue Projections

- That to accommodate the additional revenue being grant for frontline health workers from the Ministry of Health and the surplus cash balances the resources envelope be increased to Kshs. 37,881,734,933 and the revenues figures be approved as contained in Schedule 1

b) Budgetary Reallocations

- That in line with revenue figures in Schedule 1 the budget reallocations be approved as contained in Schedule 2

c) Budget Reductions

That the following reductions be made on the budget of respective sectors as contained in Schedule 2: -

- That in order to fully finance the transfer of Kshs. 246million to cater for car grant, the development budget for the County Assembly Service Board be reduced by Kshs. 500million; and
- That the recurrent budget for the Liquor Licensing Board be reduced by Kshs. 75million.

d) Budget Increases

That the following increases be made on the budget of respective sectors as contained in Schedule 2: -

- That the allocation for 'Other Creditors' under Finance and Economic Planning Sector be allocated Kshs. 550million; and
- That the budget for the Inspectorate Services be increased by Kshs. 25million to cater for recruitment of security personnel for County Government installations

Mr. Speaker Sir, in conclusion and pursuant to the provisions of Section 135 (2) and (4) of the Public Finance Management Act, 2012 and Standing Orders 222 and 228 the County Finance, Budget and Appropriations Committee recommends that:

“This County Assembly adopts the Report of the Select Committee on County Finance, Budget and Appropriations on the First Supplementary Budget Estimates for the Nairobi City County Government, and County Assembly for the FY 2020-21

Schedule 1: Revised Revenue Figures for the FY 2020-21

REVENUE BY SECTOR	Approved Budget	Submitted Supplementary	Revised Revenues
INTERNAL REVENUES	Kshs	Kshs	Kshs
GOVERNOR'S OFFICE			
ADMINISTRATION DEPARTMENT			
CITY HALL ANNEX	15,000,000	15,000,000	15,000,000
COUNCIL PREMISES ANNUAL RENT	6,000,000	6,000,000	6,000,000
HIRE OF CHARTER HALL	10,000	10,000	10,000
HIRE OF CONFERENCE HALL	10,000	10,000	10,000
HIRE OF CITY HALL GARDEN/SPACE	10,000	10,000	10,000
TECHNICAL ASSISTANCE	10,000	10,000	10,000
TOL	3,600,000	3,600,000	3,600,000
SUB-TOTAL	24,640,000	24,640,000	24,640,000
DECENTRALIZATION	0	0	0
DECENTRALIZATION-WARDS	0	0	0
BUILDING MATERIALS	48,000,000	48,000,000	48,000,000
SUB-TOTAL	48,000,000	48,000,000	48,000,000
COMPLIANCE, FIRE SERVICES AND DISASTER MANAGEMENT	0	0	0
FIRE SERVICES	0	0	0
FIRE FIGHTING(CALL) SERVICES	1,800,000	1,800,000	1,800,000
FIRE INSPECTION CERT	450,000,000	450,000,000	450,000,000
FIRE SPECIAL SERVICES	780,000	780,000	780,000
SUB-TOTAL	452,580,000	452,580,000	452,580,000
LEGAL DEPARTMENT	0	0	0
COURT FINES	3,000,000	3,000,000	3,000,000
CONSENT FEES	500,000	500,000	500,000
COURT AWARDS	10,000	10,000	10,000
CONVEYANCE FEES	100,000	100,000	100,000
SALES OF MINUTES/BY -LAW	3,000	3,000	3,000
SUB-TOTAL	3,613,000	3,613,000	3,613,000
INSPECTORATE	0	0	0
IMPOUNDING-DAGORETTI	15,000,000	15,000,000	15,000,000
IMPOUNDING (ENFORCEMENT/TLB)	6,000,000	6,000,000	6,000,000

COURT FINES	30,000,000	30,000,000	30,000,000
ZEBRA CROSSING	1,200,000	1,200,000	1,200,000
DAGORETTI TRAINING FEES	100,000	100,000	100,000
SUB-TOTAL	52,300,000	52,300,000	52,300,000
TOTAL	581,133,000	581,133,000	581,133,000
FINANCE AND ECONOMIC PLANNING	0	0	0
TREASURER' DEPARTMENT/LANDS SECTOR	0	0	0
RATES	3,250,000,000	3,250,000,000	3,250,000,000
Rates Debtors -Recoveries	1,807,511,170	1,807,511,170	1,807,511,170
CLEARANCE CERTIFICATES	36,000,000	36,000,000	36,000,000
RATES SEARCH FEES/ADM. FEES	5,000,000	5,000,000	5,000,000
SDR-INSTITUTIONS HOUSES	10,000,000	10,000,000	10,000,000
SDR-GROUND RENTS	60,000,000	60,000,000	60,000,000
SDR-STAND PREMIUM	1,200,000	1,200,000	1,200,000
SDR-SEARCH/TRANSFER FEES	3,600,000	3,600,000	3,600,000
SUB-TOTAL	5,173,311,170	5,173,311,170	5,173,311,170
PROCUREMENT	0	0	0
SALES OF TENDER/BID DOC	0	0	0
SALES OF DRUM/LIDS	30,000	30,000	30,000
CAPITAL DISPOSAL	10,000	10,000	10,000
WEIGH BRIDGE	1,000	1,000	1,000
SUB-TOTAL	41,000	41,000	41,000
TOTAL	5,173,352,170	5,173,352,170	5,173,352,170
WATER,ENERGY,FORESTRY,ENVIRON MENT & NATURAL RESOURCES	0	0	0
Exhausters/borehole Drilling/Water bowzers permits & Gas & Petroleum reticulations	12,000,000	12,000,000	12,000,000
BOATING FEES (LEASE)-UHURU PARK	3,000,000	3,000,000	3,000,000
GARBAGE/TIP CHARGES	60,000,000	60,000,000	60,000,000
RECYCLING PERM/INCINERATOR	2,400,000	2,400,000	2,400,000
HIRE OF UHURU KAMUKUNJI	3,000,000	3,000,000	3,000,000
HIRE OF UHURU PARK	10,000	10,000	10,000
HIRE OF JEEVANJEE GARDEN	30,000	30,000	30,000
HIRE OF CITY PARK-VIDEO SHOOTING	20,000	20,000	20,000
LANDSCAPING FEE	1,000,000	1,000,000	1,000,000
USE OF PUBLIC TOILETS	6,000,000	6,000,000	6,000,000
WASTE POLICY MANGNT/FINES	3,000,000	3,000,000	3,000,000

WASTE COLLECTION & Trans. PERMIT	3,000,000	3,000,000	3,000,000
TOTAL	93,460,000	93,460,000	93,460,000
HEALTH	0	0	0
CITY MORTUARY	36,000,000	36,000,000	36,000,000
PUMWANI M. HOSPITAL	1,000	1,000	1,000
AMBULANCE FEES	60,000	60,000	60,000
LAB. FEES-WATER AND FOOD ANALYSIS	1,000,000	1,000,000	1,000,000
BIRTH & DEATH CERT	300,000	300,000	300,000
FOOD HYGIENE LICENSE	84,000,000	84,000,000	84,000,000
FOOD HANDLERS CERT	210,000,000	210,000,000	210,000,000
ATTACHEMENT FEES	3,000,000	3,000,000	3,000,000
COURT FINES	10,000	10,000	10,000
INST. INSP. FEES & PARKLANDS	3,000,000	3,000,000	3,000,000
EXPORT CERT	3,000,000	3,000,000	3,000,000
HEALTH CERT/OCC. CERT/SITE FOR TOILET	30,000,000	30,000,000	30,000,000
INNOCULATION	60,000,000	60,000,000	60,000,000
PEST CONTROL	6,000,000	6,000,000	6,000,000
MAMA LUCY	72,000,000	72,000,000	72,000,000
MUTUINI	24,000,000	24,000,000	24,000,000
MBAGATHI	72,000,000	72,000,000	72,000,000
TOTAL	604,371,000	604,371,000	604,371,000
PHYSICAL PLANNING, HOUSING AND LANDS	0	0	0
CITY PLANNING DEPARTMENT	0	0	0
BILLBOARDS & ADVERTS	1,200,000,000	1,200,000,000	1,200,000,000
BLDNG PERMITS (1.25 of construction cost)	1,500,000,000	1,500,000,000	1,500,000,000
AUTH. OF MINOR REPAIRS/EXT. LEASES	0	0	0
CONSTRUCTION SITE BOARD	0	0	0
COURT FINES	0	0	0
HOARDING/ENCROACHMENT FEES	0	0	0
DEMOLISION OF TEMPORARY STRUCTURES	0	0	0
DEMOL.OF PERM. STRUCT. UPTO 2LEVELS	0	0	0
DEMOL. OF PERM. STRUCT. ABOVE 2LEVELS	0	0	0
REGUL. OF BLDNG /CHANGE /AMALG/SUB	150,000,000	150,000,000	150,000,000
BUILDING OCC. CERT	0	0	0
ADVERTS ON POLES	0	0	0
SURVEY FEES	9,000,000	9,000,000	9,000,000

SUB-TOTAL	2,859,000,000	2,859,000,000	2,859,000,000
HOUSING DEVELOPMENT DEPARTMENT	0	0	0
UMOJA	3,000,000	3,000,000	3,000,000
DANDORA	12,000,000	12,000,000	12,000,000
SUB-TOTAL	15,000,000	15,000,000	15,000,000
VALUATION	0	0	0
PROVISIONAL VALUATION FEES	6,000,000	6,000,000	6,000,000
HOUSING SECTION	0	0	0
RENTS	300,000,000	300,000,000	300,000,000
TPS-ESTATES	3,000,000	3,000,000	3,000,000
EASTLANDS	300,000,000	300,000,000	300,000,000
RENTS-APPL/DEP/TRA/EVICTION	3,000,000	3,000,000	3,000,000
SUB-TOTAL	606,000,000	606,000,000	606,000,000
TOTAL	3,486,000,000	3,486,000,000	3,486,000,000
PUBLIC WORKS AND INFRASTRUCTURE	0	0	0
ON-STREET	528,000,000	528,000,000	528,000,000
OFF-STREET	84,000,000	84,000,000	84,000,000
SEASONAL TICKETS	1,652,000,000	1,652,000,000	1,652,000,000
CLAMPING	90,000,000	90,000,000	90,000,000
TOWING & IMPOUNDING	15,000,000	15,000,000	15,000,000
TOWING & IMPOUNDING (TLB)-Route Reg/Search	15,000,000	15,000,000	15,000,000
COUNTRY BUS STATION	108,000,000	108,000,000	108,000,000
LOADING ZONES	308,000,000	308,000,000	308,000,000
PARKING FEES	2,800,000,000	2,800,000,000	2,800,000,000
CIVIL ENG. DRAWINGS	3,000,000	3,000,000	3,000,000
DAMAGE OF PAVEMENT/SLABS	10,000	10,000	10,000
HOARDING FEES	36,000,000	36,000,000	36,000,000
TAXI INSPECTIONS	100,000	100,000	100,000
OUTDOOR EVENTS & BUS SHELTERS	12,000,000	12,000,000	12,000,000
REMOVAL & STORAGE CHARGES	1,000	1,000	1,000
HIRE OF FLAGS/BUNTINGS	0	0	0
SALE OF BROKEN SLABS	0	0	0
ROAD CUTTINGS & REINSTATEMENTS	15,000,000	15,000,000	15,000,000
ELECTRICITY & MAINTENANCE	500,000	500,000	500,000
SURVEY FEES/Beacon/Encroachment	50,000	50,000	50,000
WAYLEAVE	150,000,000	150,000,000	150,000,000
TOTAL	3,016,661,000	3,016,661,000	3,016,661,000

EDUCATION, YOUTH AFFAIRS, SPORTS CULTURE & SOCIAL SERVICES	0	0	0
SOCIAL SERVICES	0	0	0
CITY STADIUM/SPORTS GROUNDS	600,000	600,000	600,000
LIBRARY	150,000	150,000	150,000
SOCIAL HALLS	4,800,000	4,800,000	4,800,000
WAITHAKA TECHNICAL CENTRE	10,000	10,000	10,000
SUB-TOTAL	5,560,000	5,560,000	5,560,000
EDUCATION	0	0	0
PRE-UNIT FEES & CHARGES	0	0	0
REGISTRATION/INSPECTION OF SCH	0	0	0
HIRE OF HALLS/EQUIPMENTS	0	0	0
NURSERIES FEES & CHARGES	0	0	0
SUB-TOTAL	0	0	0
TOTAL	5,560,000	5,560,000	5,560,000
TRADE, INDUSTRIALIZATION, CO- OPERATIVE DEVELOPMENT AND TOURISM	0	0	0
MARKETS	0	0	0
SINGLE BUSINESS PERMITS	2,562,102,000	2,562,102,000	2,562,102,000
MARKET STALLS (RENTAL)	120,000,000	120,000,000	120,000,000
QUARRY RD-GIKOMBA	24,000,000	24,000,000	24,000,000
MOBILE CESS UNIT	2,700,000	2,700,000	2,700,000
KOROGOCHO	7,200,000	7,200,000	7,200,000
MAASAI	3,000,000	3,000,000	3,000,000
TOI	1,200,000	1,200,000	1,200,000
NEW NGARA	6,000,000	6,000,000	6,000,000
CITY	6,000,000	6,000,000	6,000,000
CITY PARK	4,500,000	4,500,000	4,500,000
HIGHRIDGE	10,500,000	10,500,000	10,500,000
LANDIES RD	900,000	900,000	900,000
KARIOKOR	2,160,000	2,160,000	2,160,000
WOODLEY/JAMHURI	4,500,000	4,500,000	4,500,000
WESTLANDS	120,000	120,000	120,000
KANGEMI	72,000	72,000	72,000
COLD DRESSED CARCASS-BURMA	72,000,000	72,000,000	72,000,000
DRY CEREALS-INDUSTRIAL AREA	120,000	120,000	120,000
MUGUMO-INI	0	0	0
KAWANGWARE	0	0	0

OTHER MARKETS	144,972,000	144,972,000	144,972,000
MUTHURWA MARKET	120,000,000	120,000,000	120,000,000
WAKULIMA MARKET	216,000,000	216,000,000	216,000,000
TRANSFER FEES-TPS/MKTS	300,000	300,000	300,000
BETTING CONTROL & LOTTERIES	3,000,000	3,000,000	3,000,000
LIQUOR LICENSES	250,000,000	250,000,000	250,000,000
WEIGHTS & MEASURES	24,000,000	24,000,000	24,000,000
CO-OPERATIVE AUDIT	18,000,000	18,000,000	18,000,000
CO-OPERATIVE DEVELOPMENT	9,000,000	9,000,000	9,000,000
TOTAL	3,467,374,000	3,467,374,000	3,467,374,000
AGRICULTURE ,FORESTRY & NATURAL RESOURCES	0	0	0
VET SERVICES	12,000,000	12,000,000	12,000,000
FISHERIES	3,000,000	3,000,000	3,000,000
ANIMAL POUNDS	100,000	100,000	100,000
DOG LICENCES	6,000,000	6,000,000	6,000,000
TREE CUTTING	4,500,000	4,500,000	4,500,000
SALE OF PLANTS/FIREWOOD	6,000,000	6,000,000	6,000,000
TOTAL	31,600,000	31,600,000	31,600,000
PUBLIC SERVICE MANAGEMENT	0	0	0
HRM-ATTACHMENT/LOSS OF ID	0	0	0
OTHER MISCELLANEOUS INCOME	0	0	0
BAIL/REFUNDS/IMPREST/DISPOSALS	0	0	0
TOTAL INTERNAL SOURCES (OSR)	16,459,511,170	16,459,511,170	16,459,511,170
EXTERNAL SOURCES			0
Equitable Share	15,951,600,000	#####	15,919,950,000
Equitable Share FY 2019/2020-Unremitted	3,500,697,260	3,500,697,260	3,500,697,260
Compensation For User Fees Forgone	79,423,251	79,423,251	79,423,251
Road Maintenance Levy FY 2019/2020	451,898,344	451,898,344	451,898,344
Road Maintenance Levy FY 2020/21	475,436,588	475,436,588	475,436,588
KDSP (Level 1 grant Allocation)	45,000,000	45,000,000	45,000,000
DANIDA -Grant for Universal Healthcare in Devolved Governments	45,270,000	45,270,000	45,270,000
Conditional Grants to Development of Youth Polytechnics	16,009,894	16,009,894	16,009,894
World Bank Loan for Transforming Health System for universal Care System	60,494,430	60,494,430	60,494,430

Agriculture Developmernt Support Project	15,955,893	15,955,893	15,955,893
Health COVID allowances			100,200,000
TOTAL EXTERNAL SOURCES	20,641,785,660	20,610,135,660	20,710,335,660
GRAND TOTAL REVENUES	37,101,296,830	37,069,646,830	37,169,846,830
Cash balances from FY 2019/2020			0
County Revenue Fund -CRF	290,442,563	304,311,395	304,311,395
Special Purpose-RMF	186,026,035.00	186,026,035	186,026,035
Special Purpose-Health	127,210,852.00	127,210,852	127,210,852
Liqour Board-AIA		94,339,821	94,339,821
Sub-total (Cash balances)	603,679,450	711,888,103	711,888,103
Total Revenues For FY 2020/2021	37,704,976,280	37,781,534,933	37,881,734,933

VOTE CODE TITLE	PROGRAMME CODE AND TITLE	2020/21 FY Supplementary Budget					
		Recurrent		Development		Total	
		Submitted	Revised	Submitted	Revised	Submitted	Revised
5311000000 COUNTY PUBLIC SERVICE BOARD							
	0701000 P1 General Administration Planning and Support Services	91,503,677	91,503,677	35,000,000	35,000,000	126,503,677	126,503,677
	0701010 SP.1.1 General Administration Planning and Support Services	91,503,677	91,503,677	35,000,000	35,000,000	126,503,677	126,503,677
	Total 5311000000 COUNTY PUBLIC SERVICE BOARD	91,503,677	91,503,677	35,000,000	35,000,000	126,503,677	126,503,677
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	0718005310 General Administrative Services	2,651,258,465	2,582,258,465	165,100,400	165,100,400	2,816,358,865	2,747,358,865
	0718015310 Sp1 General Administration & Support Services	438,149,822	435,149,822	135,000,000	135,000,000	573,149,822	570,149,822
	0718025310 Sp2 Sub County Administration	1,806,038,814	1,737,615,484	24,100,400	24,100,400	1,830,139,214	1,761,715,884
	0718075310 Sp7 County Executive	317,838,763	315,338,763			317,838,763	315,338,763
	0718095310 Sp9 Audit	89,231,066	94,154,396	6,000,000	6,000,000	95,231,066	100,154,396
	0724005310 P 24 Security and Safety Management	843,549,855	837,549,855	0	0	843,549,855	837,549,855
	0724055310 Inspectorate	763,090,740	757,090,740	0	0	763,090,740	757,090,740
	0724015310 sp 24.1 investigative Services	80,459,115	80,459,115			80,459,115	80,459,115
	P: 072600310:Disaster Management Coordination	252,377,561	283,657,682	131,800,000	0	384,177,561	283,657,682
	072601510: Fire & Disaster Management	252,377,561	283,657,682	131,800,000	0	384,177,561	283,657,682
	0725005310 P 25 management of legal affairs	714,766,993	712,266,993	0	0	714,766,993	712,266,993
	0725015310 sp 25.1 legal services	714,766,993	712,266,993			714,766,993	712,266,993
	Total 5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	4,461,952,874	4,415,732,995	296,900,400	165,100,400	4,758,853,274	4,580,833,395

5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	0207000 P1: General Administration Planning and Support Services	103,043,947	102,043,947	5,000,000	5,000,000	108,043,947	107,043,947
	0207010 SP 1: General Administration, Planning And Support Services	103,043,947	102,043,947	5,000,000	5,000,000	108,043,947	107,043,947
	0208000 P2: Information And Communication Services	78,723,440	78,723,440	180,000,000	180,000,000	258,723,440	258,723,440
	0208010 SP 2.1: News And Information Services	59,185,970	59,185,970			59,185,970	59,185,970
	0208030 SP 2.3: ICT and Media Regulatory Services	10,676,710	10,676,710	0	0	10,676,710	10,676,710
	0208040 SP 2.4 E-Government Services	8,860,760	8,860,760	180,000,000	180,000,000	188,860,760	188,860,760
	0210005310 ICT Infrastructure Development	9,016,000	9,016,000	94,000,000	94,000,000	103,016,000	103,016,000
	0210010 SP1: ICT Infrastructure Connectivity	4,508,000	4,508,000	94,000,000	94,000,000	98,508,000	98,508,000
	0210035310 sp 3:Information Security	4,508,000	4,508,000			4,508,000	4,508,000
	Total 5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	190,783,387	189,783,387	279,000,000	279,000,000	469,783,387	468,783,387
5314000000 FINANCE & ECONOMIC PLANNING	0701005310 Public Financial Management	1,196,840,531	1,195,840,531	0	0	1,196,840,531	1,195,840,531
	0701015310 Assets Management Services	252,376,910	252,376,910			252,376,910	252,376,910
	0701065310 sp1.6 Accounting Services	267,803,840	267,803,840			267,803,840	267,803,840
	0701075310 sp1.7 Budget Formulation Coordination and mgt	131,593,410	131,593,410			131,593,410	131,593,410
	0701085310 sp1.8 Resource Mobilisation	423,708,273	423,708,273			423,708,273	423,708,273
	070115310 Debt Management Services	9,060,000	9,060,000			9,060,000	9,060,000
	0718085310 Sp8 Supply Chain Management	112,298,098	111,298,098			112,298,098	111,298,098
	0718005310 General Administrative Services	336,162,450	332,662,450	0	0	336,162,450	332,662,450
	0718015310 Sp1 General Administration & Support Services	336,162,450	332,662,450			336,162,450	332,662,450
	0719000 P3: Economic and Financial Policy Formulation and Management	110,918,830	110,918,830	0	0	110,918,830	110,918,830
	0719010 SP 3.1 Fiscal Policy Formulation, Development and Management	110,918,830	110,918,830			110,918,830	110,918,830

5315000000 HEALTH	Total 5314000000 FINANCE & ECONOMIC PLANNING	1,643,921,811	1,639,421,811	0	0	0	1,643,921,811	1,639,421,811
	0401000 P.1 Preventive & Promotive Health Services	0	0	0	0	0	0	0
	040115310 HIV/AIDS Prevention & Control Unit						0	0
	0401125310 TB Control						0	0
	0401135310 Malaria Control & Other Communicable Diseases						0	0
	0401145310 Reproductive Health & Maternal Health (RMNCAH)						0	0
	0401155310 Environmental / Public Health						0	0
	0402003310 Curative care	0	0	0	0	0	0	0
	0402065310 sp.2.6 County Referral Hospitals						0	0
	0402075310 sp.2.7 Health Centres & dispensaries						0	0
	0404003310 General administration, planning and support services	366,786,154	366,786,154	0	0	0	366,786,154	366,786,154
	0404015310 Sp4.1 Administration/Human Resource for Health	366,786,154	366,786,154				366,786,154	366,786,154
	0404025310 Sp4.2 Health Policy, Planning & Financing						0	0
	0404035310 sp 4.3 Health Commodities						0	0
	0404045310 sp 4.4 Research, Quality assurance & standards unit						0	0
	0404055310 sp 4.5 Coroner services unit						0	0
	Total 5315000000 HEALTH	366,786,154	366,786,154	0	0	0	366,786,154	366,786,154
5316000000 URBAN PLANNING AND LANDS	0106000 P 6 General Administration Planning and Support Services	11,375,802	11,375,802	0	0	0	11,375,802	11,375,802
	0106010 SP.6.1 Administration, Planning & Support Services	11,375,802	11,375,802				11,375,802	11,375,802
	0114003310 P.8:Urban Planning, compliance & enforcement	0	0	0	0	0	0	0
	0114015310 sp 8.1 Urban planning						0	0


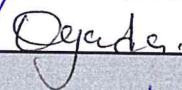
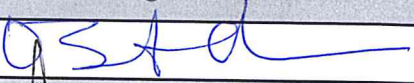
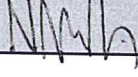

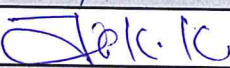
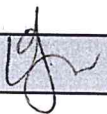
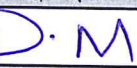
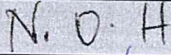
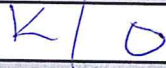
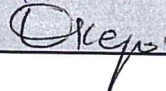



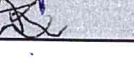









5319000000 TRADE, COMMERCE, TOURISM & COOPERATIVES	0509015310 sp 9.1 Quality Assurance and Co-curriculum	492,600	492,600			492,600	492,600	
	0509025310 sp 9.2 Early Childhood Development Centres	116,167,720	116,167,720	136,138,251		252,305,971	252,305,971	
	0509035310 sp 9.3 Technical and Vocational Training	41,621,266	41,621,266			41,621,266	41,621,266	
	0902005310 2.1 Social Services	274,579,690	264,579,690	0	0	274,579,690	264,579,690	
	0902015310 General Administration & Support Services	167,749,117	177,749,117			167,749,117	177,749,117	
	0902025310 Sp.2.2 Gender and Community Empowerment	2,847,630	2,847,630			2,847,630	2,847,630	
	0902035310 Sp2.3 Development and promotion of culture/ heritage					0	0	
	0902045310 Sp2.4 Development and promotion of sports	27,967,973	27,967,973			27,967,973	27,967,973	
	0902055310 Sp2.5 Youth Empowerment and Promotion	15,406,530	15,406,530			15,406,530	15,406,530	
	0902065310 Sp 2.6 Social welfare and care for the Aged	48,239,920	28,239,920			48,239,920	28,239,920	
	0902075310 Sp 2.7 Promotion of Library and Information Services	2,029,180	2,029,180			2,029,180	2,029,180	
	0902085310 Sp.2 8 Rescue and Rehabilitation of Children Services	10,339,340	10,339,340			10,339,340	10,339,340	
	Total 5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	1,945,837,995	1,936,837,995	136,138,251	136,138,251	2,081,976,246	2,072,976,246	
	0301000 P.1 General Administration Planning and Support Services	414,244,540	411,744,540	0	0	414,244,540	411,744,540	
5319000000 TRADE, COMMERCE, TOURISM & COOPERATIVES	0301010 SP1 General Administration Planning and Support Services	414,244,540	411,744,540			414,244,540	411,744,540	
	0310005310 P.10 Co-operative Development and Audit Services	13,352,750	13,352,750	0	0	13,352,750	13,352,750	
	0310015310 sp 10.1 Cooperative Development Services	9,995,190	9,995,190			9,995,190	9,995,190	
	0310025310 sp 10.2 Cooperative Audit Services	3,357,560	3,357,560			3,357,560	3,357,560	

5320000000 PUBLIC SERVICE MANAGEMENT	0311005310 P.11 Tourism Promotion and Marketing	11,338,630	11,338,630	0	0	11,338,630	11,338,630
	0311015310 sp 11.1 Tourism Development	11,338,630	11,338,630			11,338,630	11,338,630
	0312005310 P.12 Trade development and Market Services	25,365,890	75,365,890	205,417,929	205,417,929	230,783,819	280,783,819
	0312015310 sp 12.1 Trade Development	15,531,790	15,531,790	121,000,000	121,000,000	136,531,790	136,531,790
	0312025310 sp 12.2 Market Services	9,834,100	59,834,100	84,417,929	84,417,929	94,252,029	144,252,029
	0313005310 P.13 Licensing and Fair Trade Practices	20,708,420	20,708,420	17,000,000	17,000,000	37,708,420	37,708,420
	0313015310 sp 13.1 Liquor Licensing & Regulation					0	0
	0313025310 sp 13.2 Weights & Measures Services	5,439,470	5,439,470	17,000,000	17,000,000	22,439,470	22,439,470
	0313035310 sp 13.3 Trade Licensing Services	8,884,490	8,884,490			8,884,490	8,884,490
	0313045310 sp 13.4 Betting & Gaming Services	6,384,460	6,384,460			6,384,460	6,384,460
	Total 5319000000						
	TRADE, COMMERCE, TOURISM & COOPERATIVES	485,010,230	532,510,230	222,417,929	222,417,929	707,428,159	754,928,159
	0701000 P1 General Administration Planning and Support Services	419,384,416	414,384,416	0	0	419,384,416	414,384,416
	0701010 SP.1.1 General Administration Planning and Support Services	419,384,416	414,384,416			419,384,416	414,384,416
	0710000 P 5: Public Service Transformation	974,867,820	974,867,820	11,400,000	11,400,000	986,267,820	986,267,820
	0710010 S.P.5.1 Human Resource Management	909,164,790	909,164,790	11,400,000	11,400,000	920,564,790	920,564,790
	0710020 S.P.5.2 Human Resource Development	65,703,030	65,703,030			65,703,030	65,703,030
	0723005310 P 23 Performance Management and Public Service Delivery	7,538,800	7,538,800	0	0	7,538,800	7,538,800
	0723015310 sp 23.1 Performance Contracting management	3,330,830	3,330,830	0	0	3,330,830	3,330,830
	0723025310 sp 23.2 Governance Monitoring and Evaluation	3,315,360	3,315,360			3,315,360	3,315,360
	0723035310 sp 23.3 Quality Management Systems and ISO certification	892,610	892,610			892,610	892,610

5321000000	Total 5320000000 PUBLIC SERVICE MANAGEMENT	1,401,791,036	1,396,791,036	11,400,000	11,400,000	1,413,191,036	1,408,191,036
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	0106000 P 6 General Administration Planning and Support Services	195,602,827	193,102,827	0	0	195,602,827	193,102,827
	0106010 SP.6.1 Administration, Planning & Support Services	195,602,827	193,102,827			195,602,827	193,102,827
	P;0119005310:Urban Agriculture Promotion & Regulation	83,433,528	83,433,528	30,004,195	30,004,195	113,437,723	113,437,723
	019015310: Crop Development and Management	75,200,767	75,200,767	2,507,055	2,507,055	77,707,822	77,707,822
	0119025310: Fisheries Development and management	3,330,183	3,330,183	18,397,140	18,397,140	21,727,323	21,727,323
	0119035310: Livestock Resources management and development	4,902,578	4,902,578	9,100,000	9,100,000	14,002,578	14,002,578
	0116005310 P.10:Animal Health, Safety and Quality Assurance	10,962,488	10,962,488	41,198,736	41,198,736	52,161,224	52,161,224
	0116015310 sp 10.1 Animal Research, Diseases, Pest Control & Quality Assurance	10,962,488	10,962,488	41,198,736	41,198,736	52,161,224	52,161,224
	0117005310 P.11:Aforestation	3,590,480	3,590,480	3,000,000	3,000,000	6,590,480	6,590,480
	0117015310 sp 11.1 Forestry Services	3,590,480	3,590,480	3,000,000	3,000,000	6,590,480	6,590,480
	0118015310 Food Systems and Surveillance	6,067,800	6,067,800	0	0	6,067,800	6,067,800
	0118015310 sp18:1 Food Systems and Surveillance Services	6,067,800	6,067,800			6,067,800	6,067,800
	Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	299,657,123	297,157,123	74,202,931	74,202,931	373,860,054	371,360,054
COUNTY ASSEMBLY	07220001 Legislation, Oversight and Representation	1,655,977,879	1,655,977,879	600,000,000	600,000,000	2,255,977,879	2,255,977,879
	07220001 Legislation, Oversight and Representation	1,655,977,879	1,655,977,879	600,000,000	600,000,000	2,255,977,879	2,255,977,879
	Total COUNTY ASSEMBLY	1,655,977,879	1,655,977,879	600,000,000	600,000,000	2,255,977,879	2,255,977,879
5323000000 ENVIRONMENT, WATER, E ENERGY & NATURAL RESOURCES	1001005310 P1 General Administration & Support Services	34,030,940	34,030,940	0	0	34,030,940	34,030,940
	1001015310 Sp1 General Administration & Support Services	34,030,940	34,030,940			34,030,940	34,030,940
	1002005310 P2 Environment Management and Protection.	0	0	0	0	0	0

5327000000 LIQUOR LICENSING BOARD	0313015310 sp 13.1 Liquor Licensing & Regulation	294,339,821	294,339,821	50,000,000	50,000,000	344,339,821	344,339,821
	Total 5327000000 LIQUOR LICENSING BOARD	294,339,821	294,339,821	50,000,000	50,000,000	344,339,821	344,339,821
	5328000100 Nairobi Metropolitan Services	14,076,378,817	14,159,657,349	9,023,000,000	9,023,000,000	22,853,378,817	23,182,657,349
5328 NMS	5328000000 NAIROBI METROPOLITAN SERVICES	14,076,378,817	14,159,657,349	9,023,000,000	9,023,000,000	22,853,378,817	23,182,657,349
	Total Voted Expenditure KShs.	27,222,916,769	27,985,475,422	10,482,059,511	10,596,259,511	37,704,976,281	37,881,734,933

We the undersigned Members of the Finance, Budget and Appropriations Committee affirm that this is the approved report of the Committee on the First Supplementary Estimates for the FY 2020-21 as adopted by the Committee on the 10th day of March, 2021

NAME	SIGNATURE
1. Hon. Robert Mbatia, MCA	
2. Hon. Michael Ogada, MCA	
3. Hon. Patrick Karani, MCA	
4. Hon. Osman Adow, MCA	
5. Hon. Daniel Ngengi, MCA	
6. Hon. Anthony Ngaruiya, MCA	
7. Hon. Kariuki Wanjiru, MCA	
8. Hon. J.M Komu, MCA	
9. Hon. Paul Ndungu, MCA	
10. Hon. James Kariuki, MCA	
11. Hon. Susan Mukungu, MCA	
12. Hon. Catherine Okoth, MCA	
13. Hon. Emily Oduor, MCA	
14. Hon. David Okello, MCA	
15. Hon. Nancy Muthami, MCA	
16. Hon. David Mberia, MCA	
17. Hon. Nimo Hajji, MCA	
18. Hon. Kennedy Oyugi, MCA	
19. Hon. Fredrick Okeyo, MCA	
20. Hon. Melab Atema, MCA	
21. Hon. Herman Azangu, MCA	
22. Hon. Emapet Kemunto, MCA	
23. Hon. Cecilia Ayot, MCA	
24. Hon. Jacinta Wanjiru, MCA	
25. Hon. Elizabeth Nyambura, MCA	