



**REPUBLIC OF KENYA**

**THE GOVERNMENT OF THARAKA NITHI COUNTY**

*A Prosperous, Industrialized and Cohesive County*

# **BUDGET STATEMENT**

**For the**

**Fiscal Year 2020/2021**

**By**

**MS. NAIVASHA, I.K. DOROTHY**

**County Executive, Finance and Economic Planning**

**June 9<sup>th</sup> 2020**

**Theme:**

***Sustaining Development through Economic Transformation***

**COUNTY TREASURY**

**STATEMENT DELIVERED TO THE COUNTY ASSEMBLY OF THARAKA NITHI ON 9<sup>TH</sup> JUNE 2020 BY MS. DOROTHY I.K. NAIVASHA, COUNTY EXECUTIVE FOR FINANCE AND ECONOMIC PLANNING, WHEN HIGHLIGHTING THE BUDGET POLICY AND THEME FOR THE FISCAL YEAR BEGINNING 1<sup>ST</sup> JULY 2020 AND ENDING 30<sup>TH</sup> JUNE 2021.**

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## **INTRODUCTION**

*Hon. Speaker of the County Assembly*

*-Hon. Members of the County Assembly*

*-Invited Guests*

*-Ladies & Gentlemen*

*Good Morning;*

1. Mr. Speaker and Honourable Members, it is indeed an honor for me to stand before this honorable house to present the key Budget highlights as outlined in the budget for the financial year 2020/21. I take this earliest opportunity to deliver greetings and a message of goodwill from H.E the Governor, Hon. Muthomi Njuki and the entire County Executive.
2. Mr. Speaker, it is my pleasure to present the eighth budget statement being cognizant of the heavy constitutional, legal and moral responsibility bestowed upon all of us by the great people of Tharaka Nithi County. Devolution was the most revolutionary aspect of the Constitution 2010, bringing governance close to the people. We are the custodians of the aspirations and dreams of our citizenry, to uphold Tharaka Nithi county as the Haven of Value Addition.
3. Mr. Speaker, the budget has been prepared amidst hard economic times and shocks brought by the COVID-19 pandemic. As we are all aware, on March 11<sup>th</sup> 2020, the WHO announced that COVID-19 was officially a pandemic, the highest level of health emergency. It has spread to over 190 countries and 36 counties in Kenya. The pandemic is having a noticeable impact on the global economic growth. Estimates so far indicate the virus could trim global economic growth by as much 2% per month if the current conditions persist. Global trade could also fall by 13% to 32% depending on the depth and extent of the global economic downturn. A growing list of economic indicators makes it clear that the outbreak is negatively affecting global economic growth on a scale that has not been experienced since at least the global financial crisis of 2008-2009. Global trade and GDP are forecast to decline sharply at least through the first half of 2020. The global pandemic is affecting a broad swath of international economic and trade activities, from services generally to tourism and hospitality, medical supplies and other global value chains, consumer electronics, and financial markets, energy, transportation, food, and a range of social activities, to name a few. The health and economic crises could have a particularly negative impact on the economies of developing countries that are constrained by limited financial resources and where health systems could quickly become overloaded.

4. Mr. Speaker, the pandemic crisis is challenging governments to implement monetary and fiscal policies that support credit markets, strengthen health systems, scale up surveillance capacities and sustain economic activities. As County Government we are cognizant of the post-COVID-19 effects on the livelihood of our citizens. As a response, we allocated through supplementary budgets in the current financial year 2019/20 additional medical supplies in our hospitals of Kshs 61 million, set aside Kshs 17 million for public health sensitization and support to Community Health Volunteers (CHVs), and 39.7 million towards Various interventions to mitigate against the COVID-19 Pandemic such as purchase of Protection Equipment for our health workers, operationalization of the Isolation Centers, and Kshs 9 million towards emergency fund among others.
  
5. The development priorities that we focus on as a County Government are outlined in our various policy documents and embedded in our County Integrated Development Plan(CIDP) are guided by our vision, our mission and our values. Our county Vision, “*A prosperous, industrialized and cohesive County,*” informs our long-term goals and strategies aimed at positioning the county at a global competitive edge. Mr. Speaker, consistent with this vision, our Mission which focuses on “Enhancing sustainable socio-economic growth and optimal utilization of resources” aligns the county to the Sustainable Development Goals and Vision 2030. Most importantly our values namely Integrity, Inclusiveness, Citizen-focused approach, Transparency, Accountability and Team work in collectively managing public affairs continue to be our guiding principles in our everyday engagements.
  
6. Mr. Speaker, this year’s Budget is governed by the theme that was expounded in the County Fiscal Strategy Paper 2020 of “Sustaining Development through Economic Transformation”. This means we need to remain resilient as county despite the anticipated negative effects of COVID-19.
  
7. Mr. Speaker, the county government continues to ensure commitment to prosperity of the county through implementation of programmes that are geared towards uplifting the living standards of citizens. This budget statement is going to outline the broad policy goals and strategies that have been earmarked to ensure that the fruits of devolution are fully realized along the Vision 2030 and the Sustainable Development Goals (SDGs).

8. Mr. Speaker, Article 174 of the Constitution provides that one of the key objectives of devolution is to promote social and economic development and provide proximate, easily accessible services throughout Kenya. An Analysis of Public Participation Engagements in counties, indicate that the people are more informed of the functions of county governments and they continue to demand for proper governance and accountability from public offices. The County Government, in a bid to fulfill its mandate has over the years engaged in development initiatives that have well defined inputs, outputs and outcomes and consequently improved the livelihoods of the people. The County aims at unlocking its full potential and enhance service delivery in accordance with constitutional objectives on devolution. We shall continue to collaborate with the National Government, our development partners and other stakeholders in order to explore various strategies for resource mobilization. This will ensure that we harness enough resources to provide improved road networks, food security, quality education, universal health care, creating business opportunities for youth, women and people living with disabilities and foster economic development county wide.
9. Mr. Speaker, since the onset of Devolution, various agencies, through the Ministry of Devolution have partnered with the counties to develop policy documents to guide the implementation of devolution and have also developed capacity building programs to strengthen compliance to various statutes and improve service delivery. Consequently, notable progress has been made in development of County policies, Planning, Budgeting and monitoring activities. I wish to reiterate the County Government commitment to progressively and boldly confront the challenges we face today as we spearhead development for a better tomorrow.
10. Mr. Speaker, the general policy direction by H.E the Governor and the County Executive Committee is to have a budget that ensures a shift from **Brick and Motor** to an approach that enhances economic development through completion and operationalization of *All Ongoing Projects*. This will ensure that our people get value for money and enjoy utilization of these facilities which include but not limited to, the modern OPDS at Marimanti and Chuka Hospitals, the Agricultural Training Insitute, the Various Health Centers and Dispensaries, the Cereal stores, the County Social Hall at Kathwana, Small Scale Business Stalls, Modern Markets and the County Vetlab.
11. Mr. Speaker, in summary the priorities set out in this year's budget are as follows:

- 1) implementing measures to transform agriculture for improved production and productivity;
- 2) ensuring access to quality and affordable health services;
- 3) providing efficient, affordable and reliable infrastructure and services for sustainable economic growth;
- 4) promoting quality, inclusive, diverse, accessible vocational and early childhood education.
- 5) creating a conducive business environment;
- 6) attaining efficient, equitable and sustainable use of land resource, spatial planning and development of urban areas;
- 7) ensuring provision of efficient and effective public service delivery; and
- 8) strengthening the democratic space and promoting good governance.

12. Mr. Speaker, the contribution, cooperation in facilitating legislative proposals in support of budget preparation and implementation, and the insights of this 2<sup>nd</sup> Assembly in the overall administration of the County cannot go unmentioned. In order to achieve our strategic objectives, we all have to pull in the same direction. This is a collective responsibility, Mr. Speaker. On Behalf of the Executive, I want to sincerely thank you All for your undying support amidst our myriad challenges. The estimable relationship between the two arms of the County Government is the catalyst of good governance and consequently a prosperous county.

### **FISCAL FRAMEWORK FOR THE FY 2020/21 BUDGET**

13. Mr. Speaker, the budget estimates for FY 2020/2021 and MTEF period have been prepared in accordance with the provisions of the Constitution of Kenya and the Public Finance Management (PFM) Act, 2012.
14. Mr. Speaker, the 2020/21 financial year budget is Kshs 5.1 billion compared to Kshs 4.7 billion for FY 2019/20 that I announced last year. The total budget projection constitutes equitable share from National Government of Kshs 3.8 billion, conditional grants of Kshs 993.1 million and own source revenue of Kshs 325 million. Therefore, our planned expenditure equals our planned revenues and is in compliant with Section 31 of The Public Finance Management (County Government) Regulations 2015.
15. The recurrent expenditure will take Kshs 3.4 billion representing 67.0 percent of total budget while development expenditure is at Kshs 1.7 billion (33.0 percent). This is in line with Section 107 Sub-section 2(b) of PFM Act 2012 which requires county governments to allocate at least thirty percent of total budget as development expenditure in the medium term.
16. Mr. Speaker, allow me to highlight key strategies and priorities featured in the FY 2020/21 budget.

17. Mr. Speaker, the economy of this county mainly depends on agricultural activities. In the last one year the County has experienced favourable weather that has enhanced productivity of the sector. However, availability of ready markets for the produce, high cost of inputs and the recent locust invasion has been the major challenge. Mr. Speaker, I have allocated a total of Kshs 704.4 million to the agriculture sector with Kshs 574.3 million being for Agriculture, Cooperatives and Industry while Kshs 130.1 million is for Livestock, Veterinary and Fisheries Development. In this sector, Kshs 500.9 million and 203.5 million has been set aside for capital and recurrent expenditure respectively. The total allocation of Kshs 704.4 million compared Kshs 186.8 million allocated in FY 2019/20. The increase is consistent with sector's policy direction of transforming agriculture for increased production. Specifically, Kshs 350 million has been allocated towards the programmes under Kenya Climate Smart Agriculture which is a joint initiative between the County Government and the World Bank, Kshs 21.1 million for the Agriculture Sector Development Programme covering the Banana, Cereal and dairy value chains, Kshs 25 million to operationalize the Agricultural Training Institute (ATI) at Itugururu in Igambango'mbe ward, and Kshs 15 million to provide farm inputs to farmers under Crop Subsidy Programme. I have also allocated Kshs 17 million to support the Coffee and Tea sub-sectors through revitalization programme and Kshs 14 million to support the artificial insemination (AI) programme which is intended to improve livestock production and breed quality.
18. Mr. Speaker, as you are aware the County Government has continued to invest heavily in the health sector in a bid to provide the highest quality and accessible healthcare services to our citizens. In the last three years the County Government has been able to modernize infrastructure in our three major hospitals. For instance, at Magutuni Hospital we have built a modern laboratory, operationalized the theatre and general facelift of the hospital. At Marimanti Hospital we have established a modern pathology unit and an outpatient block. At Chuka Referral Hospital, the County Government has established an oxygen refilling and reticulation plant, constructed modern amenity, pediatric and maternity wards, constructed a modern kitchen and a state-of-heart outpatient block which is 90% complete. Additionally, we have progressively completed and equipped other smaller health facilities countywide.
19. Mr. Speaker, in the Financial Year 2020/21, I have allocated Kshs 1.64 billion to the health sector being Kshs 1.55 billion and Kshs 81.1 million for recurrent and development expenditures respectively. In order to strengthen primary healthcare systems, I have provided Kshs 280.9 million for Public Health including enhancing the capacity of 1000 Community Health Volunteers (CHVs) offering level one primary healthcare at the community level. I have allocated Kshs 60 million for hospital equipment,

being funded by Kenya Devolution Support Programme (KDSP) and Kshs 34 million for rehabilitation and completion of 16 health centres. I have also allocated Kshs 4 million for completion of KMTCC Phase I, Kshs 11 million for construction of pathology unit at Chuka Referral Hospital, Kshs 27 million for operationalization of Chuka Hospital Outpatient Block and Kshs 3 million for construction of radiology unit at Kibung'a Hospital.

20. Mr. Speaker, the Department of Education, Vocational Training, Youth, Culture and Tourism is a key sector in our county despite some of its functions not being devolved. The County Government has overall responsibilities over early childhood development, vocational training and culture while youth and tourism are partially devolved. The County has **434 of ECD centres with 261** of ECDE classes constructed since 2013. Additionally, the County Government has issued a total of Kshs 19,640,165 to 5,190 of beneficiaries through the bursary and scholarship programme. The department has been provided with a combined allocation of Kshs 402.3 million with Kshs 285.6 and Kshs 116.6 as recurrent and development respectively.
21. Mr. Speaker, I have allocated Kshs 31.6 million for construction of ECDE classes, Kshs 60.5 million for rehabilitation and running of our vocational institutions and Kshs 31.7 million for the bursaries and County Government scholarships. The recurrent allocation of Kshs 285.6 million will cover the salaries needs for the 453 ECDE care givers who have been confirmed into permanent and pensionable terms, provide learning and other materials to the ECDE and vocational centres and ensure adequate monitoring of the institutions in the county.
22. Mr. Speaker, as part of efforts to boost trade during post-COVID-19 and unemployment accelerated by the pandemic, I have allocated Kshs 25 million to initiate youth empowerment programs in the county, Kshs 8 million to equip the Kathwana Social Hall and Kshs 10 million for development of Kairuni grounds. The County Government will continue to support various cultural activities, sporting activities including the county marathon, intercountry games and other tournaments.
23. Mr. Speaker, the Department of Roads, Infrastructure, Public Works and ICT target to improve accessibility and connectivity to trading centers, markets, dispensaries, schools and other public places through provision of reliable infrastructure including construction of bridges. To do this, frequent improvement of all-weather roads, feeder roads, market roads, public places, and regulating the transport system will need to be carried out. Further, funding for the development of office spaces and completion of the county headquarters will remain a priority within the administration to ensure that public officers have conducive working spaces that enhance public service delivery.

24. Mr. Speaker, transport infrastructure and communication systems are major contributors to economic development through promoting trade and access to socio-cultural services by easing movement of goods and people. The County Government has employed a mixed model in implementing road projects whereby major works involving county trunk roads and major access roads have been contracted while routine maintenance, opening and expansion of feeder roads and other minor civil works are carried out using county own machinery. The benefits of the road equipment cannot be gainsaid. In the last financial year, we have been able to open 276.5 kilometers, expand 271.3 kilometers and marram 183.4 kilometers using our own road equipment. This is equivalent of Kshs 320.8 million should the works had been contracted. However, Mr. Speaker, we have experienced numerous challenges when using our own equipment including transportation, capacity issues, and lack of proper schedule to guide utilization of the machinery. In order to address these challenges, Mr. Speaker, we have acquired a low-loader to help in transportation of the heavy earth moving machinery. We are also going to recruit additional operators and road inspectors, ensure key staff have adequate skills through continuous capacity building and training. This will be coupled by increased direct supervision by road inspectors and indirect supervision through continuous monitoring and evaluation of all works being carried out with our road equipment and machinery. Finally, Mr. Speaker, I have guided the respective department to develop a clear schedule of the planned works for the FY 2020/21 to be tabled in this August House for approval and adoption and strictly ensure that there shall be quarterly reports being submitted to this Honourable House indicating the progress of implementation. This will not only guarantee value for money for the resources used to acquire the machinery but also ensure that the equipment have been utilized effectively and efficiently.

25. Mr. Speaker, the county will receive Kshs 115 million as conditional allocation from Kenya Roads Board through the Roads Maintenance Fuel Levy Fund for maintenance of county major roads. This will be supplemented by Kshs 380 million contribution by the County Government for development of road infrastructure. In this regard, the financial year 2020/21 budget the department has a planned development expenditure of Kshs 495.08 million. Out of this this, Kshs. 150 million has been allocated for the ongoing tarmacking of Tunyai-Nthaara-Marimanti road, Mitheru-Kaanwa road and Chera-Kambandi-Ruguti road. A further Kshs. 25 million will be utilized to construct footbridges and bridges and Kshs 105 million has been set aside for the maintenance of key ward roads with each ward being allocated Kshs 7 million. In promoting gains made in improving our roads with our own machines we have also allocated Kshs 55 million to facilitate the operations

of the road equipment and machinery including their maintenance, fuel and minor civil works such as installation of culverts.

26. Mr. Speaker, the Department of Water Services and Irrigation has been allocated Kshs 194.4 million compared to 120.75 million allocated in FY 2019/20 budget. Kshs 51.2 million for recurrent operations while Kshs 143.2 has been allocated to development activities.
27. Mr. Speaker, access to portable water for domestic use and irrigation water is key priority of this government. In the proposed budget, we have identified 15 irrigation projects, 6 domestic water projects, 21 boreholes and 6 springs and shallow wells to be rehabilitated in addition to the numerous projects funded by our development partners. The Chiakariga market (Chiakamakama) water project will get additional funding of Kshs 8.5 million which is aimed at addressing the perennial water shortages at Chiakariga market by installation of a standby generator, water booster pumping system at KEWI tank and installation of watering points within the market. The Ura-Kathangacini-Kamacabi water project has also been allocated Kshs 7 million to re-install a section of 6 kilometres of damaged pipeline along Gatithini-Maua road. This water project serves the lower regions of Gatunga and Mukothima wards which are drought prone areas. Kshs 5 million has been allocated to Kithuru irrigation project in Chogoria ward for construction of intake along South Maara River while Kshs 7 million has been allocated to Mbogoni Irrigation Project serving Magumoni and Igambang'ombe wards to redesign and realign a section of the mainline. The department has also prioritized harnessing of ground water through the Kshs 41.3 million allocated for drilling of boreholes in various places in our wards using county drilling rig.
28. Mr. Speaker, the 'Big Four Agenda' aims at realizing the key pillars of Vision 2030. Our own development plans are designed with this in mind and consequently aligned and linked to these fundamental blueprints. The investment in irrigation water projects is part of the efforts to ensure food security by increasing the acreage under irrigation and reduce over reliance on rain fed agriculture. In the last three seasons, we have experienced copious harvest due to the moderate-to-above average rainfall patterns. However, this was preceded by long period of drought. It is for these realities that we have provided Kshs 61.5 million to support 15 small holder irrigation schemes. Going forward, it is our greatest hope that through the national government and development partners we will provide sufficient water for irrigation by construction of dams across our major rivers, earth-dams and water-pans to complement our efforts in the sector.
29. Mr. Speaker, in order to recreate and ensure a clean environment within our county, the department of Lands, Physical Planning, Urban Development, Natural Resources and Environment has been allocated a total

of Kshs 315.5 million being Kshs 107.4 million and Kshs 208.1 million for recurrent and development expenditures respectively.

30. Mr. Speaker, Kathwana Municipality being our headquarters is our inestimable 'child' as Tharaka Nithi County, we have to develop it. As a result, the Kathwana Municipality improvement programme devised to spearhead development has been ongoing and Phase I tarmacking of 1.2 kilometers complete with construction of pedestrian walkways remaining to be completed with the next two months. The next project in our Municipality will focus on improving the livelihoods of the traders by creating a conducive business environment through construction of a modern market to host over 500 traders once complete. Consequently, plans are underway to relocate the traders already using the old market to pave way for construction of the modern facility. Additionally, the Kathwana Municipality will get more resources through Sustainable Urban Economic Development programme (SUED) funded by the United Kingdom to a total of Kshs 800 million comprising of capacity building of municipal staff, technical support and direct investment in identified value chains.
31. Mr. Speaker, in order to create a conducive environment for doing business Kshs 10 million has been allocated to construct market stalls for small scale traders. This will not only improve the working conditions of the traders who are currently on makeshift structures but also boost their business incomes. Kshs 15 million has been allocated for improvement of small markets targeting each ward with an allocation of Kshs 1 million. Additionally, Kshs 5 million and Kshs 8 million has been allocated for cabro-paving of Chogoria Parking lots and construction of Mukothima Market respectively.
32. Mr. Speaker, the department will also receive Kshs 10 million for spatial plan development. Planning is core to any consequential development hence it needs to be strengthened. The ongoing development of the county spatial plan is in partnership with University of Nairobi and will help the county define utilization of land resources in a more sustainable and predictable manner. The planned Chuka Town physical plan will form the first update to the existing plan that was developed in 1988 which has resulted in latest demolitions of buildings that were established outside this approved plan. Therefore, the significance of these plans in identifying and developing social amenities, both for public and private use, in all markets and major towns cannot be overstated.
33. Mr. Speaker, The Department of Energy and Housing continues to support delivery of better services by ensuring there is reliable and sustainable energy and adequate housing facilities. Thus the department has been allocated Kshs 15 million for reticulation of power targeting the County Government facilities such as health centres, trading centres and ECD centres in addition to connecting unreached vulnerable communities.

34. Mr. Speaker, the highlights cannot be all painstaking. However, this is a phlegm and determination of County Government in delivering its promise to the people of Tharaka Nithi.

### **REVENUE RAISING MEASURES FOR 2020/21 FY BUDGET**

35. Mr. Speaker, as you are aware, the performance of the County Government is partly dependent on the amount of county-own revenue that it collects within a financial year. The county continues to double its efforts in local revenue collection and at the same time trying to achieve equity in tax incidence. We are also alive to the challenges and impacts of COVID-19 on our capacity to generate local revenue due to the depressed business environment. We should aim to support of people by ensuring a proper balance between livelihoods and government policies through appropriate fiscal measures.

36. During 2018/19 FY, the Revenue Department collected over Kshs 242.5 million against a target of Kshs 300 million from a range of sources which includes single business permits, licenses, and market fees. The funds collected significantly contributed to an improvement of services such as provision of subsidized AI services and improved primary health care. For 2019/20, the department had targeted to collect Kshs 350 million and has realized over Kshs 182 million as at 31<sup>st</sup> March 2020 compared to Kshs 127 million collected in FY 2018-19 for a similar period. This performance is underpinned by on-going reforms in revenue administration.

37. Mr. Speaker, the County Treasury through the Revenue Department continues strengthening this position by bringing to this house a number of legislative proposals that will help improve revenue administration, revenue management and improve institutional capacity. The following are some of the bills proposed for tabling to this honorable house in the FY 2020/21:

#### **i) County Revenue Administration Bill**

The Revenue Department in its effort to strengthen its internal administration intends to enact the Revenue Administration Bill. The Bill will primarily define the duties and responsibilities of the receivers of revenue (Director of Revenue) appointed under the Public Finance Management Act and expands their responsibilities to include oversight of county revenue administration and enforcement mirroring the functions of the Kenya Revenue Authority at the national level.

#### **ii) County Rating Bill (for property taxes)**

The bill builds on existing forms of rating and valuations of properties, including collecting rates for a calendar year. The County Government of Tharaka Nithi has over 30 million outstanding Land rates and Plot Rent arrears accumulated over time.

**iii) County Trade Licensing Bill**

The Bill relies on the existing categories of businesses and fees, including but not limited to collecting license fees for a calendar year.

**iv) County Agricultural Produce Cess Bill**

The object and purpose of this Act is to impose tax objects and purpose of the and/or levies on crop and animal produce grown in, and on transit within the county pursuant to the provisions of Article 209 (3) of the Constitution of Kenya, 2010.

**v) County Model Finance Bill** that seeks to provide a framework for setting out: the annual amount of county rates and other taxes, trade licence fees, other fees and charges for services provided by county governments; and

**vi) County Facility Improvement Fund (FIF) Act** to guide on Health Facilities' Revenue Collection/Administration as part of the Revenue Laws customized for our County.

**38.** Mr. Speaker, at the same time, the County Treasury is proposing the following Amendments, inter alia, to the Finance Act 2019:

- i) Redefining the distributors license to capture small scale traders such as Tuk Tuk, Motor Cycle, probox & Personal Car who engage in the distribution exercise;
- ii) Creation of a category for distribution of petroleum products within the county;
- iii) Creation of a category for one off distributors who may be assigned to ferry a cargo from point A to B once in year;
- iv) Separating motor vehicle garages and motorcycle garages from the mainstream businesses due to the unique nature of their trade;

- v) Creation of charges for power saw, scrap metal and towing charges for traders; and
- vi) Harmonization of forest timber cess and lowering of macadamia cess to reflect practical fees in tandem with charges from other counties.

39. Mr. Speaker, in line with executive order issued by H.E the Governor, the Department proposes to retain the waiver on market charges to the market traders within Tharaka Nithi. It's prudent to note that the market fees constituted Kshs 31 million in the previous FY.

40. Other measures to be implemented include continued and sustained modernization and automation of revenue collection aiming at simplifying rates collection and enhance the revenue yield. This will target to increase the share of own source revenue to about 10% of the total revenue in the medium term.

41. Mr. Speaker, in order to further improve the county's own source revenue and to counter revenue payment avoidance we are proposing to implement the following:

- i. Continuous sensitization and consultation meetings with the tax payers both in some formal and informal fora;
- ii. We shall continue to make non-payment of fees and revenues expensive by proposing stiffer penalties through the Finance Bill 2020; and
- iii. We are going to initiate a discussion with the judiciary in establishing a County Court or allocate a day and time to expedite justice to offenders of revenue laws.

42. Mr. Speaker, an efficient and trusted revenue administration is one of the county's institutional strengths. Revenue unit has played an integral role in revenue enhancement by ensuring that expected levels of revenue are realized to fund spending programmes. The unit must continue to develop the skills and capacity needed to enforce legislation and strengthen its efforts to curb revenue collections avoidance and evasion and address illicit financial businesses. Continued strengthening of the capacity of revenue staff and enhancing its relationships with taxpayers is vital for our fiscal health.

## **CONCLUSION**

43. Mr. Speaker, I appreciate the approval by this Honorable County Assembly of the 2020/2021 budget and further seek approval of Finance Bill 2020 and Appropriation Bill 2020. Finally, I take this opportunity to invite you Honorable Members to the next planning and budgeting cycle which starts July 2020.

*Thank you All. God bless Kenya, God bless Tharaka Nithi County*