



**KENYA CHRISTIAN PROFESSIONAL FORUM AND GOVERNANCE ACCOUNTABILITY
MOVEMENT (GAM)**

The Clerk of the National Assembly
Parliament buildings
Tel: 254 2 221291
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Nairobi

**RE: PETITION TO THE NATIONAL ASSEMBLY CONCERNING THE FAILURE OF THE
2024/2025 NATIONAL BUDGET TO COMPLY WITH ARTICLE 220(1) OF THE CONSTITUTION
AND THE NEED FOR THE 2025/2026 FINANCIAL YEAR'S NATIONAL BUDGET TO COMPLY
WITH THE CONSTITUTION**

We, the undersigned citizens of the Republic of Kenya,

Concerned that the 2024/2025 Kenya's National Budget failed to comply with the provisions of **Article 220(1) of the Constitution** as far as the estimates of revenue and Expenditure are concerned and the need for the 2025/2026 financial year's budget to comply with the Constitution,

Draw the attention of the Honorable National Assembly of the Republic of Kenya to the following:

1. **That**, Bernard Muchere, is a fraud risk management consultant with vast experience in public finance management and Senior Counsel Charles Kanjama is an advocate of the

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High Court representing members of Kenya Christian Professionals Forums and the Governance Accountability Movement (GAM).

2. That, **Article 1(1), (2), & (3)(a) of the Constitution** provide that:
 - (1) All sovereign power belongs to the people of Kenya and **shall be exercised only in accordance with this Constitution.**
 - (2) The people may exercise their sovereign power **directly or through their democratically elected representatives.**
 - (3) Sovereign power under this Constitution is delegated to the following State organs among others, which shall perform **their functions in accordance with this Constitution—**
 - (a) **Parliament** and the legislative assemblies in the county governments.
 - (b) **the national executive** and the executive structures in the county governments
3. That, **Article 3(1) of the Constitution** provides that every person has an obligation to **respect, uphold, and defend the Constitution.**
4. That, we present our petition under **article 119(1) of the constitution** read with paragraphs 219 & 220(1)(a) of the National Assembly standing orders.
5. That, **Article 119(1)** requires that “Every person has a **right to petition Parliament** to consider any matter within its authority, including to enact, amend or repeal any legislation”.
6. That, **Article 109 of the Constitution** provides that, “Parliament shall exercise its legislative power through Bills passed by Parliament and assented to by the President”.

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7. That, the people of Kenya have delegated the powers to Parliament to legislate on the National budget under **Article 220(1) of the Constitution** read together with **Article 221 of the Constitution**.

The Failure of 2024/2025 Budget Estimates to comply with Article 220(1) & 221 of the Constitution

8. That, contrary to Article 220(1) of the Constitution the National Assembly (hereinafter known as NA) debated, approved, and enacted the **Appropriation Act, 2014**, containing only one side of the budget i.e. the estimates of expenditure leaving the other side of the budget i.e. the estimates of revenue.

In particular, **Article 220(1) of the Constitution** provides:

220(1) Budgets of the national and county governments shall contain—

- (a) estimates of revenue and expenditure, differentiating between recurrent and development expenditure.*
 - (b) proposals for financing any anticipated deficit for the period to which they apply.*
 - (c) proposals regarding borrowing and other forms of public liability that will increase public debt during the following year.*
9. That, the noncompliance with the budget as provided under **Article 220(1) of the Constitution** is affirmed by the **long title**, and **paragraph 2** of the Budget Statement FY 2024 presented to the NA by Cabinet Secretary/National Treasury (hereinafter known as CS/NT) on 13th June 2024, whereby the CS/NT presented to NA the Budget Policy Highlights and Revenue Raising Measures under **section 40 of the PFMA**, and **Standing Order No. 241 of the National Assembly** (deleted, hence does not exist) instead of presenting the budget estimates (Revenue and expenditure) as provided

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under **Article 220(1)** read together with **Article 221 of the Constitution, section 37(9) of the PFMA, and Standing Order No. 240B of the National Assembly.**

In particular, **the Long Title and Paragraph 2** states:

Long title

*“Statement Delivered to the National Assembly on **13th June 2024** by Prof. Njuguna Ndung’u, EGH, Cabinet Secretary for the National Treasury and Economic Planning, Republic of Kenya, while Presenting **the Budget Policy Highlights and Revenue Raising Measures** for the Financial Year 2024/25 Budget”*

Paragraph 2

*“This Statement is presented **in fulfillment of the requirements of Standing Order No. 241 of the National Assembly and Section 40 of the Public Finance Management Act, 2012** which requires the Cabinet Secretary for the National Treasury to make a public pronouncement of the **budget policy highlights and revenue-raising measures** for the National Government”.*

The Caching of the Estimates of Revenue, grants, and Loans for the FY 2024/25 Budget’

10. Contrary to **Article 221(1) of the Constitution** the CS/NT submitted ‘Estimates of Revenue, grants, and Loans for the FY 2024/25 Budget’ (**hereinafter known as estimates of revenue for F/Y 2024/2025**) on **13th June 2024** during the presentation of his budget statement which he should have submitted to the NA (together with estimates of expenditure) by **30th April 2024**.

In particular, **Article 221(1) of the Constitution** provides:

221(1) At **least two months before the end of each financial year**, the Cabinet Secretary responsible for finance **shall submit to the National Assembly estimates of the revenue**

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and expenditure of the national government for the next financial year to be tabled in the National Assembly.

11. That, the CS/NT and NA deliberately circumvented the Constitution by caching the estimates of revenue for F/Y 2024/2025 to deny the public and stakeholders to interrogate (during public participation) the estimates of revenue for 2024/2025 aggregating to Ksh 4,318,026,486,152 which comprised tax revenues of Ksh. 3,343,164,873,081 and borrowing of Ksh. 974,861,613,071. The borrowings were categorized into Ksh. 716,361,155,882 external loans and grants and Ksh. 258,500,457,169 domestic borrowings.
12. That, whereas the NA through the Appropriation Act 2024 authorized only borrowings aggregating to Ksh. 277,815,155,902 external loans and grants to finance the deficit in the development expenditures estimates in line with Article 220(1)(b) of the constitution read together with section 15(2)(c) and 50(3) of the PFMA, the estimates of revenue for F/Y 2024/2025 captured external loans and grants of Ksh. 716,361,155,882, and domestic borrowings of Ksh. 258,500,457,169.

In particular Article 220(1)(a) of the Constitution, section 15(2)(c) & 50(3) of the PFMA states as follows:

(i) Article 220(1)(b) of the Constitution, as quoted elsewhere above in this petition.

(ii) Section 15(2)(c) of the PFMA

“Over the medium term, the national government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure”.

(iii) Section 50(3) of the PFMA

The national government may borrow money only for the budget as approved by Parliament and the allocations for loans approved by Parliament.

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13. That, regarding paragraphs 11&12 above, it means Ksh. 438,545,999,980 (being Ksh. 716,361,155,882 - Ksh. 277,815,155,902) external loans and grants, and Ksh. 258,500,457,169 domestic borrowings which aggregated to Ksh. 697,046,457,149 were odious borrowings as they contravened **Article 220(1)(b) of the Constitution** read together with **section 15(2)(c) and 50(3) of the PFMA**.

The Budget Process failed to comply with the provisions of Article 221 of the Constitution.

14. That, the NA and the CS/NT failed to respect, uphold, and defend the provisions of **Article 221(3), (4), (5) & (6) of the Constitution** read with **section 37(9) of the PFMA**, by:
- (a) The CS/NT deliberately failed to submit estimates of revenue on 30th April 2024, only submitting estimates of expenditure.
 - (b) The budget and appropriation committee of NA deliberately failed to discuss and review estimates of revenue, only discussing estimates of expenditure.
 - (c) The budget and appropriation committee of NA deliberately failed to seek representations from the public on the estimates of revenue, only seeking representations from the public on the estimates of expenditure.
 - (d) The NA deliberately failed to consider the estimates of revenue, only considering the estimates of expenditure.
 - (e) The CS/NT deliberately failed to include estimates of revenue in the Appropriation Bill, only including estimates of expenditure.

The National Assembly Committee of Supply Consideration of the Budget Estimates for the Financial Year 2024/2025 on 6th June 2024

15. That, contrary to **Article 221(3) of the constitution** read together with **section 39 of the PFMA** and **paragraph 240 of the National Assembly Standing orders**, the National

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Assembly Committee of Supply approved the issuance of a sum of **Kshs. 2,392,832,508,617** from the Consolidated Fund to meet the expenditure during the year ending 30th June 2025, however, there was no approval of the estimates of revenue that composes the consolidated fund.

16. That, further to **paragraph 15** above, failure by the Committee of Supply to approve the estimates of revenue and include them in the Appropriation Bill/Act, means, legally there were no funds in the consolidated fund.

The deliberate Substitution of the Estimates of Revenue for Finance Bill/Act

Constitution provisions of estimates of revenue VS Finance Bill/Act

17. That, the estimates of revenue are anchored under Articles 220(1) and 221 of the Constitution whereas the Finance Bill/Act is not anchored in the Constitution but is a creature of **Section 40 of the PFMA**.
18. That, the Finance Bill/Act is an omnibus Act containing proposals to amend revenue-raising measures (tax rates) comprised in various tax Acts established under **Article 209 of the Constitution**, like **Cap 470 Income Tax Act, Cap 472, Custom and Exercise, VAT Tax Act** among others.
19. That, the revenue-raising measures (tax rates) contained in the Finance Act are used as the basis to raise the estimates of revenues as provided under **Article 220(1)(a) of the Constitution** and hence it is dependent on the estimates of revenue. Therefore, without the estimates of revenue, the Finance Act cannot be legislated.
20. The following are extracts from the estimates of revenue for 2024/2025 F/Y:
- (a) **Table 1** shows the estimates of revenue from the ordinary taxes (table on 13th June 2024 by CS/NT) which aggregates to **Ksh. 3,003,061,801,234** comprising of **Ksh. 1,293,416,041,094, Ksh. 1,429,205,808,023, and Ksh. 280,439,952,118** to be raised

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from, income, and profits, goods and services, and international trade and transactions. Amendment to various taxes, e.g. income tax, will depend on whether more revenue is required.

Estimates of Revenue for 2024/2025 F/Y

Table 1

Taxes on Income, Profits, and Capital Gains	Taxes on Goods and Services	Taxes on International Trade and Transactions	Total
Ksh.	Ksh.	Ksh.	Ksh.
1,293,416,041,094	1,429,205,808,023	280,439,952,118	3,003,061,801,234

- (b) **Table 2** below is a comparison between estimates of various individual taxes in the financial years 2024/2025 and 2023/2024 which shows that the Income Tax from Individuals (P.A.Y.E), Income Tax from Corporations (Other Enterprises), Receipt from VAT on Domestic Goods and Services, and Receipts from VAT on Imported Goods and Services was estimated to increase by **Ksh. 3,102,520,262, Ksh. 28,558,234,875, Ksh. 50,797,134,311 and Ksh. 58,130,854,938.**

Table 2

Financial Year	Income Tax from Individuals (P.A.Y.E)	Income Tax from Corporations (Other Enterprises)	Receipt from VAT on Domestic Goods and Services	Receipts from VAT on Imported Goods and Services
	Ksh.	Ksh.	Ksh.	Ksh.
2024/2025	622,115,294,611	608,680,746,483	437,133,660,329	405,095,916,962
2023/2024	619,012,774,349	580,122,511,608	386,336,526,018	346,965,062,024
Increase	3,102,520,262	28,558,234,875	50,797,134,311	58,130,854,938

- (c) Taking that the tax base remains constant, the proposed amendment to each tax category will be based on the amount of increase/ decrease required to be raised

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e.g. the increase in the rate of VAT on Domestic Goods and Services will be in pro rata basis to Ksh. 50,797,134,311.

(d) Therefore, based on the foregoing, it is a futile exercise to present for public participation the Finance Bill without the estimates of revenue upon which the public can interrogate the amount of increase in the estimated revenue and the proposed amendment to the rate of taxation.

The **Budget Statement for FY 2024/25 (hereinafter known as Budget Statement) contravened the Constitution.**

21. The budget statement presented to the National Assembly on 13th June 2024 by the CS/NT contravened the constitution in the following ways among others:

- (i) Contrary to **Article 220(1)(a)** read together with **Article 221(3) of the Constitution** and **section 37(9) of the PFMA**, the CS/NT on 13th June 2024 presented to the NA budget **policy highlights** and **revenue-raising** measure which is provided under **section 40 of the PFMA (Long Title** - quoted elsewhere in this petition) instead of presenting the **budget estimates i.e. estimates of revenue and expenditure.**
- (ii) Contrary to **Article 220(1)(a)** read together with **Article 221(3) of the Constitution** and **section 37(9) of the PFMA**, the CS/NT under **paragraph 2** (quoted elsewhere in this petition) avers that he is presenting the budget statement in fulfillment of the requirements of Standing Order No. 241 of the National Assembly and **Section 40 of the Public Finance Management Act, 2012** instead of **Article 220(1) of the Constitution.**
- (iii) **Standing order No. 241** was deleted in the National Assembly Standing Orders; hence the CS/NT quoted a nonexistent standing order.

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Creation of odious debts

- (iv) Contrary to **Article 214** read together with **Article 206 of the Constitution** the CS/NT under **paragraph 18 of the Budget Statement** avers that he took advantage of improved international financial market conditions to refinance the **USD 1.5 billion** buy-back of the 2024 Eurobond. The initial Eurobond and the buyback are odious debts because they were not used to finance any development project.
- (v) Further, contrary to **Article 220(1) of the Constitution** the CS/NT read together with **sections 15(2)(c) & 50(3) of the PFMA**, under **paragraph 18 of the Budget Statement** avers that *"The Government also successfully issued an 8.5-year Infrastructure Bond, that attracted significant foreign investors, making it the most successful domestic bond issuance in the country's history"*.
- (vi) Given that all the infrastructures are fully financed in the development expenditure estimates by tax revenue and pre-negotiated loans and grants e.g. in the F/Y 2024/2025 the gross development expenditure estimates of **Ksh 724,378,630,302** were estimated to be financed by **Ksh. 446,563,474,400** tax revenues and **Ksh. 277,815,155,902** pre-negotiated external loans and grants, hence the finances to be generated from the 8.5-year infrastructure bond are odious debts because they are not budgeted to be used in any development project.
- (vii) Contrary to **Article 220(1) of the Constitution** read together with **sections 15(2)(c) & 50(3) of the PFMA**, under **paragraph 63 of the Budget Statement**, the CS/NT avers (in part) *"The fiscal deficit for FY 2024/25 will be financed by net external borrowing of Ksh 333.8 billion equivalent to 1.8% of GDP and net domestic borrowing of Ksh 263.2 billion, which is equivalent to 1.5% of GDP"*. Government entities borrow to finance development projects not GDP.

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(viii) The foregoing **Ksh. 597 billion** borrowings are odious because concurrently, the CS/NT tabled in NA an **Appropriation Bill, 2024** containing pre-negotiated external loans and grants of **Ksh. 277,815,155,902** which was budgeted to finance the development expenditure estimates deficit as provided under **Article 220(1)(b) of the Constitution**.

Gazettement of a different budget than what is contained in the Appropriation Act, 2024

22. That, the CS/NT as provided under **section 46(2) of the PFMA**, published in the Kenya gazette, under Gazette Notice No. 10288 the Statement of Actual Revenues and Net Exchequer Issues as of 31st July 2024 (**hereinafter known as the Statement**) comprising of the original estimates of revenue of **Ksh. 4,321,490,385,046** and expenditure of **Ksh. 4,321,490,385,046**. Unconstitutionally, the statement shows supplementary I Estimates of Revenue of **Ksh. 4,207,906,549,325** and expenditure of **Ksh. 4,207,906,549,325**.

23. That, the following issues arise upon the comparison of the Statement, the **Appropriation Act 2024**, the budget statement, and the estimates of revenue:

(i) **Contrary to Article 220(1)(a) of the Constitution, the Appropriation Act, 2024** does not contain estimates of revenue.

(ii) The **Ksh. 3,343,164,873,081** ordinary revenues and other revenues were provided in the estimates of revenue and the budget statement (**paragraph 61**), however, the CS/NT published in the gazette **Ksh. 2,636,104,833,465**, giving a difference of **Ksh. 707,060,039,616**.

(iii) Given that the estimates of revenue and statement are prepared by the CS/NT, providing different amounts of revenue in the two records i.e. **Ksh. 3,343,164,873,081**

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and **Ksh. 2,636,104,833,465** respectively is evident that the CS/NT presented unrealistic and arbitrary estimates of revenue.

- (iv) Further, the average actual revenue raised as reported in the Statements for three financial years i.e. 2023/2024, 2022/2023 and 2021/2023 are **Ksh. 2.2 trillion**. Therefore, comparatively, the CS/NT's **Ksh. 3.3 trillion** estimates of revenue were highly exaggerated by **Ksh. 1.1 trillion**.
- (v) The unrealistic and highly exaggerated estimates of revenues are a deliberate action geared toward enabling the inclusion of budgeted corruption and a justification for borrowing more. This puts a heavy burden on taxpayers because the incurrence of loans is tantamount to taxing Kenyans in advance.
- (vi) Contrary to **Article 220(1) of the Constitution** read together with **sections 15(2)(c) & 50(3) of the PFMA**, the CS/NT estimated amount of borrowing of **Ksh. 1.57 trillion** in the Statement, **Ksh. 923 billion** in the estimates of revenue and **Ksh. 597 billion** in the Budget Statement.
- (vii) However, only **Ksh. 277,815,155,902** borrowings were authorized by the National Assembly through the Appropriation Act, of 2024.
- (viii) Therefore, based on the foregoing it means that the CS/NT unlawfully gazetted **Ksh. 315,687,367,662** (being **593,687,367,662 – 277,815,155,902**) external loans and grants and **Ksh. 978,299,192,296** domestic borrowings, therefore it gazetted **Ksh. 1,293,986,559,958 odious borrowings**.
- (ix) The **Ksh. 978,299,192,296** domestic borrowings were comprised of **Ksh. 408,406,248,605** new borrowings and **Ksh. 569,892,943,691 fictitious internal debt redemption rollover**.

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2024/2025 Supplementary Expenditure Estimates II

24. Contrary to **Article 223 of the constitution** read together with **sections 43 & 44 of the PFMA** and **Regulation 40 of the PFMR**, a supplementary estimate II was prepared and an Appropriation Bill, 2025 approved by the National Assembly authorizing the issuance of Ksh. 122,428,974,419 from the consolidated fund to be applied to certain public services and purposes.
25. **Article 223(1) of the Constitution**, read together with **Regulation 40(3), (4) & (6) of the PFMR** provides among others that the supplementary estimates occur in two circumstances i.e.
- (i) Unforeseen and unavoidable circumstances, where no funds were allocated for such purposes.
 - (ii) Unavoidable circumstances where funds were allocated to a purpose but are insufficient, however, under this circumstance the supplementary estimates are limited to 10% toward that particular purpose.
 - (iii) There should be proposals on the sources of financing for the additional expenditure.
26. That, the supplementary expenditures estimates aggregating to **Ksh. 122,428,974,419** failed to meet the constitutional criteria on both emergency expenditures and the source of financing of the additional expenditure. The following sampled extracts therein demonstrate the ineligibility of the estimates:
- (a) Contrary to **section 38(3) of the PFMA** read together with **Regulation 33(e)(ii) & (f) of the PFMR**, the State House, the State Department of Basic Education, and the State Department of Petroleum allocated (budgeted corruption) **Ksh. 1,500,000,000** other operating expenses, **Ksh. 90,545,600,000** subsidies to non-financial Public Enterprises, and **Ksh. 5,266,116,272** other operating expenses, and **Ksh.**

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27,000,000,000 subsidies to Financial Private Enterprises respectively as shown in **Table 3** below.

Table 3

State Department	other operating expenses	subsidies to non-financial Public Enterprises	Subsidies to Financial Private Enterprises	Total
State House	1,500,000,00			1,500,000,000
Basic Education	5,266,116,272	90,545,600,000		95,811,716,272
Petroleum			27,000,000,000	27,000,000,000
Grand Total				124,311,716,272

(b) Contrary to **Article 223 of the Constitution** the National Assembly approved the Supplementary Appropriation Bill, 2025 authorizing issuance of **Ksh. 122,428,974,419** from the consolidated fund notwithstanding that the consolidated fund is operating in the negative only being supported by unlawful borrowings. This is demonstrated by the following review of the Statement of Actual Revenue and Net Exchequer Issues as of 28th March 2025.

(i) The total expenditure aggregated to **Ksh. 2,641,429,912,457** against revenue raised from taxes and non-tax revenue aggregating to **Ksh. 1,707,351,469,260** resulting in a deficit of **Ksh. 934,078,443,197**.

(ii) To cover the deficit the CS/NT borrowed unlawfully **Ksh. 767,863,095,854** (**Ksh. 1,045,678,251,756** borrowings up to 28th March 2025 minus **Ksh. 277,815,155,902** authorized borrowings by **Appropriation Act, 2014**).

(iii) Regarding the foregoing and the fact that CS/NT and NA did not propose the source of financing of the additional expenditure, it means, the supplementary

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budget of **Ksh. 122,428,974,419** will be financed through unlawful borrowings. This in essence means imposing tax on Kenyans in advance, it is a way of increasing taxes through the back door.

(iv) Already, the CS/NT added to the earlier unlawfully estimated borrowings by **Ksh. 485,839,547,308** up from **Ksh. 1,399,605,726,769** to **Ksh. 1,885,445,274,077**. Thus, in essence, the CS/NT unlawfully imposed additional unlawful taxes equivalent to **Ksh. 485,839,547,308** thereby heavily overburdening the Kenyan taxpayers.

(c) Contrary to **section 15(2)(c) of the PFMA** the CS/NT as of 28th March 2025 borrowed **Ksh. 1,045,678,251,756** against the development expenditures of **Ksh. 170,834,126,474** thus, incurring odious debts of **Ksh. 874,844,125,282** within nine (9) months from 1st July 2024 to 28th March 2025.

The 2025/2026 financial year National Government Budget Estimates

27. That, in fulfillment of **Article 221 of the Constitution** read together with **sections 37(2), (3), (4), (5), (6), (7), (8) & (9) of the PFMA**, the CS/NT, the accounting officers for the Parliamentary Services Commission, and the Chief Registrar of the Judiciary shall submit on 30th April 2025 to the National Assembly, the budget estimates which include estimates of revenue and expenditure.
28. That, under **Article 221(5) of the Constitution**, the Budget and Appropriation committee shall review the budget estimates both estimates of revenue and expenditure, and seek public representation.
29. That, under **Article 221(3) of the Constitution** the National Assembly, upon review by the budget and appropriation committee and public representation, shall consider the estimates of revenue and expenditure submitted by the CS/NT and expenditure

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estimates submitted by the accounting officers for the Parliamentary Services Commission, and the Chief Registrar of the Judiciary.

30. **That**, upon approval by NA of the budget estimates (revenue and expenditure) with the exception of the expenditures that are charged on the Consolidated Fund by the Constitution or an Act of Parliament (**Article 221(7) of the Constitution**), the estimates are referred to the CS/NT to prepare Appropriation Bill of the approved estimates and submit to NA for enactment into Law.
31. **That**, the previous budget failed to meet the provisions of **Articles 220 & 221 of the Constitution** whereby only the estimates of expenditure were processed denying the review of the estimates of revenue by the Budget and Appropriation Committee and interrogation by the public.
32. **That**, in retrospect, the 2024/2025 Estimates of Revenue, Grants, and Loans of **Ksh 4,318,026,486,152** published in the National Treasury's Portal, which was not submitted to NA by CS/NT on 30th April 2024 and was not subjected to public participation, contained odious borrowings of **Ksh. 697,046,457,169 (Ksh. 974,861,613,071 - Ksh. 277,815,155,902)**.

Other Petitions filed by Benard Muchere, CFE

33. The Petition to the National Assembly concerning the 2024/2025 Appropriation Act and supplementary estimates-1 that failed to comply with the provisions of the constitution

(i) This petition was made by a citizen on 29th July 2024:

Benard Muchere, CFE
Fraud risk management consultant
ID no. 0810570
Tel 0722880577
Email: muchereb@gmail.com

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NB:

- (i) As of the date of our petition, no response has been received by Muchere.
- (ii) We request a response as soon as possible as the petition is a matter of great public interest.
- (iii) We request that the irregularities and illegalities pointed out in the petition be avoided in this year's budget.

34. Petition to the National Assembly on the inconsistency of the 2023/2024 budget estimates with **Article 220 of the constitution.**

This petition was made by a citizen on 5th June 2023:

Benard Muchere, CFE

Fraud risk management consultant

ID no. 0810570

Tel 0722880577

Email: muchereb@gmail.com

NB:

- (i) As of the date of our petition, no response has been received by Muchere.
- (ii) We request a response as soon as possible as the petition is a matter of great public interest.
- (iii) We request that the irregularities and illegalities pointed out in the petition be avoided in this year's budget.

35. Conclusion

The National budget must contain two sides, on one side are the estimates of revenue to finance the expenditure and on the other side are expenditures on Programmes, services, or items. The two sides must balance so that the Appropriation Act enacted thereby is complete without a lacuna. All the previous budgets contain only one side,

PETITION TO THE NATIONAL ASSEMBLY CONCERNING THE FAILURE OF 2024/2025 NATIONAL BUDGET TO COMPLY WITH ARTICLE 220(1) READ TOGETHER WITH ARTICLE 221 OF THE CONSTITUTION AND THE NEED FOR THE 2025/2026 FINANCIAL YEAR'S NATIONAL BUDGET TO COMPLY WITH THE CONSTITUTION

the estimates of expenditure without the corresponding estimates of revenue. This is the cause of the unrealistic expenditure estimates which are beyond the capacity of the respective government entities, leading to huge borrowings that have caused the public debt havoc.

36. **That**, none of these issues raised in this Petition is pending in any court of Law, Constitutional, or any other legal body we know of.

Your humble petitioners pray that the National Assembly:

1. Ensure that the budget conforms to **Article 220(1) of the constitution** in terms of estimates of revenue and expenditure.
2. Ensure that both the estimates of revenue and expenditure are reviewed by the Budget and Appropriation committee in line with **Article 221(4) & (5) of the Constitution.**
3. Ensure that both the estimates of revenue and expenditure are subjected to public participation in line with **Article 221(5) of the Constitution.**
4. Ensure that the estimates of revenue and Expenditures are approved by the National Assembly in line with **Article 221(3) of the Constitution.**
5. Ensure that the Cabinet Secretary prepares the Appropriation Bill containing the estimates of revenue in line with **Section 37(9) of the PFMA** read together with **paragraph 240B of the National Assembly standing orders.**
6. Ensure that the estimates of revenues do not contain odious (illegal) debt.

PETITION TO THE NATIONAL ASSEMBLY CONCERNING THE FAILURE OF 2024/2025 NATIONAL BUDGET TO COMPLY WITH ARTICLE 220(1) READ TOGETHER WITH ARTICLE 221 OF THE CONSTITUTION AND THE NEED FOR THE 2025/2026 FINANCIAL YEAR'S NATIONAL BUDGET TO COMPLY WITH THE CONSTITUTION

7. Ensure that there is a clear understanding among all parties that odious debt is illegal and not sovereign. It is therefore not the responsibility of citizens as the sovereign.
8. Undertake budget cleansing to weed out the budgeted corruption like the approximately **Ksh. 124 billion** sampled elsewhere in this petition budgeted in the State House, State Department of Petroleum, and State Department of Basic Education.
9. Ensure that the Finance Bill is tabled after the reading of the budget. The revenue-raising measures (tax rates) contained in the Finance Act are used as the basis to mobilize the funds as contained in the estimates of revenues as provided under Article 220 (1) (a) of the constitution. The Finance Bill is dependent on the estimates of revenue and cannot therefore be tabled before the reading of the budget.

Dated: 25th April 2025


Name: Benard Muchere, CFE

Fraud risk management consultant

ID no: 0810570

Tel: 0722880577

Email: muchereb@gmail.com

Signature: 

Dated: 25th April 2025

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PETITION TO THE NATIONAL ASSEMBLY CONCERNING THE FAILURE OF 2024/2025 NATIONAL
BUDGET TO COMPLY WITH ARTICLE 220(1) READ TOGETHER WITH ARTICLE 221 OF THE
CONSTITUTION AND THE NEED FOR THE 2025/2026 FINANCIAL YEAR'S NATIONAL BUDGET TO
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CC

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