



COUNTY GOVERNMENT OF BUNGOMA

**COUNTY BUDGET REVIEW AND
OUTLOOK PAPER**

September 2023

©2023 County Budget Review and Outlook Paper (C-BROP)

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FOREWORD

The Public Finance Management (PFM) Act, 2012 and its Regulations gives the legal framework in which this 2023 County Budget Review and Outlook Paper (CBROP) was prepared. In the document, an overview of how the actual performance of the FY 2022/23 affected compliance in the fiscal responsibility principles and the financial objectives outlined in the PFM Act, 2012 is highlighted. In addition, the document provides the macro-economic projections and set sector ceilings for the FY 2023/24 and the Medium-Term Budget.

The 2023 CBROP will form the basis for the development of the 2024 County Fiscal Strategy Paper (CFSP) that will detail the various programmes, projects and initiatives to be undertaken during the second year of the Third County Integrated Development Plan (CIDP 2023-2027) and Fourth Medium Term Plan of Vision 2030.

The 2023 County Budget Review and Outlook Paper (CBROP) has been prepared against a backdrop of continued global uncertainties. Global growth is projected to slow down to 3.0 percent in 2023 and 2024 from 3.5 percent in 2022, reflecting the impact of the tightening of monetary policy and escalation of geopolitical tensions particularly the ongoing war in Ukraine.

On the domestic scene, Kenya's economic performance is projected to remain strong and resilient over the medium term. The economy recorded a strong growth of 5.3 and 5.4 percent in the first and second quarters of 2023 respectively and is expected to remain strong and expand by 5.5 percent in 2023 (5.6 percent in FY 2023/24) and 5.7 percent in 2024 (5.9 percent in FY 2024/25).

The County Government FY 2022/23 allocation amounted to Kshs. 14.82 billion. As at 30th June 2023 total of Kshs. 13.67 billion was received by the County, comprising of Equitable Share Kshs. 11.5 billion, additional conditional allocation of Kshs. 707.06 million as grants from both the National Government and development partners and Kshs 1.15 million own source revenue. The total revenue of Kshs 13.67 billion received was against a revised target of Ksh 14.82 billion thus recording a shortfall of Ksh 1.15 billion.

The implementation of the FY2022/23 budget marked the transition from the previous Administration to the current one. The first half of the FY 2022/23 was marked by slow implementation of programmes and projects due to inadequate revenue resources as the new Government settled in office. Additionally, fiscal performance was affected by the general slowdown of economic activities occasioned by the adverse impact of shocks that hit the country. In the FY 2022/23, the Government inherited pending bills totalling to Kshs 3.5 billion. Given the realities, the Government embarked on reprioritization and cost-cutting measures

to ensure smooth implementation of priority programmes and payment of eligible pending bills for the remainder of the financial year.

The revised FY 2022/23 Supplementary II total County budget was Kshs. 14.82 billion that comprising of Kshs. 4.44 billion (30 per cent) for development expenditure and Kshs. 10.37 billion (70 per cent) for recurrent expenditure. The total revenue received including external grants was Ksh 13.67 billion against a revised target of Ksh 14.82 billion recording a shortfall of Ksh 1.15 billion.

The County generated a total of Kshs.1.15 billion as own-source revenue, which was 85.8 per cent of the annual target of Kshs. 1.34 billion. This amount represented an increase of 17.5 per cent compared to Kshs. 983.29 million realized during a similar period in FY 2021/22. However, the performance fell short of the target largely due to the uncertainty in the operating environment related to the general elections and the negative impact of the geo-politics that led to global economic slowdown and supply chain disruptions.

The implementation of FY 2023/24 budget has started in earnest. While the Government has limited fiscal space, spending units have been directed to ensure smooth implementation of planned programmes during the remainder of the financial year without accumulating any pending bills.

In the FY 2024/25 budget, all the spending units are expected to lay emphasis on the priority programmes that are in the CIDP III and in line with the National Government Bottom-Up Economic Transformation Agenda (BETA) of the MTP IV. These include increasing investments in Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry.

Considering the tight resource envelope that is available for FY 2024/25 budget, all the Sector Working Groups are required to carefully scrutinize all proposed CDAs budgets and ensure strict adherence to proposed sector ceilings provided in this document. Emphasis should be on completing ongoing projects before starting new ones.

In this regard, I therefore call upon all to adhere to the sector ceilings, and the strict deadlines provided in this document to facilitate the finalization and appropriation of the FY 2024/25 and the medium-term budget.

CPA CHRISPINUS BARASA
COUNTY EXECUTIVE COMMITTEE MEMBER

FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT

The preparation of the 2023 CBROP was a collaborative effort among various Government Agencies. The importance of stakeholder engagement and incorporation of the proposals received is highly emphasized.

The leadership and policy direction given by H.E. the Governor, the deputy Governor and the County Executive Committee in the preparation of this document is highly appreciated.

We thank all the County Departments and Agencies as well as other spending units for the timely provision of useful data and information on their budget execution for the FY 2022/23.

We are also grateful to the Sector Working Groups under the leadership of all the county chief officers that reviewed this document to ensure it satisfies the PFM Act, 2012.

This document also benefitted from key inputs from various Directorates within the County Treasury who set out the sector ceilings contained therein to guide the rest of the sectors in the preparation of their 2024/25 budgets.

I wish to thank the core team from the Budget and Economic Planning Directorates that coordinated the finalization of this document.

Finally, allow me to thank all stakeholders that we consulted directly and indirectly for the useful comments and inputs.

DINAH MAKOKHA
CHIEF OFFICER, ECONOMIC PLANNING

LEGAL BASIS FOR THE PUBLICATION OF THE BUDGET REVIEW AND OUTLOOK PAPER

1. The County Budget Review and Outlook Paper is prepared in accordance with section 118 (1) of the Public Finance Management Act 2012, which requires the County Treasury to prepare the County Budget Review and Outlook Paper (CBROP) in respect of the county for each financial year and specify
 - a. the details of the actual fiscal performance in the previous year compared to the budget appropriation for that year;
 - b. the updated economic and financial forecasts with sufficient information to show changes from the forecasts in the most recent County Fiscal Strategy Paper (CFSP);
 - c. Reasons for any deviation from the financial objectives in the County Fiscal Strategy Paper together with proposals to address the deviation and the time estimated for doing so.
2. The County Executive Committee (CEC) shall consider the County Budget Review and Outlook Paper with a view to approving it, with or without amendments, not later than fourteen days after its submission.
3. Not later than seven days after the C-BROP has been approved by CEC, the County Treasury shall:
 - a. Submit the paper to the County Assembly and
 - b. Publish and publicize the paper not later than fifteen days after laying the Paper before the county Assembly.

Fiscal Responsibility Principles in the Public Finance Management Act

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, sets out the fiscal responsibility principles to ensure prudent and transparent management of public resources. The PFM (Section 107(2)) states that:

1. Over the medium term, a minimum of 30% of the county government budget shall be allocated to development expenditure.
2. The county government's expenditure on wages and benefits for public officers shall not exceed a percentage of the county government revenue as prescribed by the regulations, in this case 35%.
3. Over the medium term, the county government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure, provided that the National Treasury guarantees the borrowings.
4. Public debt and obligations shall be maintained at a sustainable level as approved by Parliament (NG) and county assembly (CG)
5. Fiscal risks shall be managed prudently

6. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future.

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EXECUTIVE SUMMARY

The 2023 CBROP has been prepared pursuant to PFM Act, 2012 and its Regulations. The document provides an overview of the county's financial performance for the FY 2022/23 including compliance with the fiscal responsibility principles and the financial objectives spelt out in the PFM Act, 2012. It also presents macroeconomic projections and the sector ceilings for the FY 2024/25 and the medium-term budget as well as information on variations from the projections outlined in the 2023 County Fiscal Strategy Paper (CFSP).

The 2023 County Budget Review and Outlook Paper (CBROP) has been prepared against a backdrop of continued global uncertainties, reflecting high but easing inflationary pressures, weak global growth outlook, heightened geopolitical tensions particularly the conflict in Ukraine, concerns about financial sector stability in advanced economies, and increased food insecurity due to climate-related shocks. Global growth is projected to slow down to 3.0 percent in 2023 and 2024 from 3.5 percent in 2022, reflecting the impact of the tightening of monetary policy and escalation of geopolitical tensions particularly the ongoing war in Ukraine.

On the domestic scene, Kenya's economic performance is projected to remain strong and resilient over the medium term. The economy recorded a strong growth of 5.3 percent in the first quarter reflecting a strong recovery in agriculture sector and buoyant services sector including financial and insurance, information and communication, wholesale and retail trade and transport and storage. The economy is expected to remain strong and expand by 5.5 percent in 2023 (5.6 percent in FY 2023/24) and 5.7 percent in 2024 (5.9 percent in FY 2024/25).

This growth will be supported by the strong recovery in agriculture and resilient services sector that both will drive the industrial sector. The adequate rainfall during the long rain season in most parts of the country and the anticipated short rains later in 2023 will continue to support activities in the agriculture, electricity, and water supply sectors. The improved availability of raw materials following the recovery in agriculture and a decline in global commodity prices will support food processing in the manufacturing sector. Additionally, activities in the construction sector will be boosted by the rollout of the affordable housing programme. Services sector will be supported by resilient activities in the financial and insurance, information and communication, wholesale and retail trade and transport and storage.

The easing of global commodity prices and supply chain constraints coupled with robust private sector investment are expected to support domestic demand. FY 2022/23 had an overall negative variance of Kshs 191.78 million on own source revenue comprising of Kshs 120.78 million on local revenue and Kshs 71.5 million on AIA despite challenges in revenue collections. In twelve months of FY 2022/23, the

County generated a total of Kshs.1.15 billion as own-source revenue, representing 85.8 per cent of the annual target of Kshs. 1.34 billion. This amount is an increase of 17.5 per cent compared to Kshs. 983.29 million realized during a similar period in FY 2021/22.

Additionally, the County Government commitment to contain expenditures and revenue recovery measures attributed to a fiscal space and reduced pending bills in the CDAs. The fiscal performance was broadly in line with financial objectives and fiscal responsibility principles outlined in the PFM Act, 2012 and the County Fiscal Strategy Paper 2023.

The enhanced revenue collection in FY 2022/23 provides a strong base for supporting the revenue and expenditure performance in FY 2023/24 and the medium-term budget. Implementation of FY 2023/24 has started in earnest, and we are looking forward to the smooth implementation of planned programmes during the remainder of the financial year. Towards this end, the County Government will continue to pursue its growth friendly fiscal consolidation plan that will signal debt sustainability and manageable fiscal gap.

In the FY 2024/25 budget, all the spending units are expected to lay emphasis on the priority programmes under food security, diversification and commercialization of agriculture, infrastructure development, decent and affordable housing, wider access to national, regional and global markets for our products, entrepreneurship and job creation, improved access to quality education and training, Strengthening the linkage between skills and industry, functional health system in terms of service availability, readiness and enhanced capacity to offer health services, functionality of improved water sources and sanitation, driving green growth and climate change management.

This is in line with the National Government Bottom-Up Economic Transformation Agenda (BETA) of the MTP IV which emphasizes increasing investments in Agricultural Transformation and Inclusive Growth; Micro, Small and Medium Enterprise (MSME); Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry.

Given the limited resources, the Sector Working Groups (SWGs) and County Departments and Agencies (CDAs) are therefore directed to critically review, evaluate and prioritize all budget allocations to strictly achieve the CIDP III priorities. The hard sector ceilings provided for the FY 2024/25 budget and the Medium Term will form the basis of allocations.

I. INTRODUCTION

Objective of the 2023 County Budget Review and Outlook Paper

1. The 2023 CBROP provides a review of the fiscal performance for the financial year 2022/23 including adherence to the objectives and principles outlined in the 2023 County Fiscal Strategy Paper (CFSP) and the PFM Act, 2012. It also provides a basis for the revision of the current budget and the financial policies underpinning the medium-term plan. The 2023 CBROP will form the basis of the development of the 2024 CFSP that will detail programmes and projects for implementation over the medium term as outlined in the Third County Integrated Development Plan (CIDP II 2023-2027).
2. In FY 2022/23, the total County budget was Kshs. 14.82 billion which comprised Kshs. 4.44 billion (31 per cent) development expenditure and Kshs. 10.37 billion (69 per cent) recurrent expenditure. The total revenue received including external grants was Ksh 13.64 billion against a revised target of Ksh 14.82 billion recording a shortfall of Ksh 1.15 billion. Own source revenue amounted to Ksh 1.15 billion. This was an increase from Ksh 0.98 billion in FY 2021/22, reflecting a growth of 17 percent. However, the performance fell short of the set target due to the uncertainty in the operating environment.
3. As required by the PFM Act, 2012, the annual budget process aims to improve the efficiency and effectiveness of revenue mobilization and government spending. In this regard, this CBROP provides sector ceilings which will guide the budget preparation process for the FY 2024/25 and the medium term. The sector ceilings are based on the overall resource envelope that is informed by the medium-term macro-fiscal projections as presented in Sections III and IV of this document. Sector ceilings in this CBROP are aligned to the priorities of the county that enhance accelerating socioeconomic transformation to a more competitive, inclusive and resilient economy as outlined in the CIDP III and aligned to the MTP IV of the Vision 2030.
4. With this background, the rest of the paper is organized as follows: Section II provides a review of the fiscal performance for the FY 2022/23 and its implications on the financial objectives outlined in the PFM Act, 2012 and the 2023 CFSP. This is followed by Section III that provides highlights of the macro-economic developments and outlook. The proposed Resource Allocation Framework is provided in Section IV while conclusion and next steps is in Section V.

II. REVIEW OF FISCAL PERFORMANCE FOR THE FY 2022/23

A. FY 2022/23 Fiscal Performance

Revenue Performance

5. Total revenue including external grants was Ksh 13.67 billion against a revised target of Ksh 14.82 billion recording a shortfall of Ksh 1.15 billion (Table 1). Revenue performance, including Appropriation in Aid (A-i-A), was Ksh 1.15 billion in FY 2022/23 from Ksh 0.98 billion in FY 2021/22, a growth of 17 percent. The growth in revenue collection was recorded in all the broad tax categories. However, the performance fell short of the target largely attributed to the uncertain operating environment related to the general elections and the negative impact of the geo-politics that led to global economic slowdown and supply chain disruptions. Local revenue collection was Ksh 379.71 million against a target of Ksh 500 million.
6. Collections from the broad tax categories were below their respective targets in the period under review. Land rates recorded the highest shortfall of Kshs. 25.06, followed by hospital AIA Kshs. 21.37, single Business permits Kshs. 19.49 market fees Kshs. 14.89 and plan approval Kshs. 13.59.
7. The performance of ministerial A-i-A was Ksh 797.60 million against a target of Ksh 847.38 million. The shortfall of Ksh 49.78 million was on account of shortfalls recorded from departments of Roads and Public Works, Education, Lands Urban and physical planning, Housing and Sanitation and Public administration which was not received at all. The Department of Health and Sanitation alone recorded an unfavourable variance of Kshs 21.37million. However, AIA in departments recorded a growth of 26 percent in FY 2022/23.

Own Source Revenue Collection Strategies for FY 2023/24

- a) Staff training
- b) Daily reporting through the system app on WhatsApp platform by ward Revenue officers
- c) Enhancing voluntary compliance strategy i.e., rate payer's payment plan
- d) Tax payer education strategy through stakeholders' meetings, fliers, billboards Local station conversations
- e) Approval levels in the system for any sensitive operation.
- f) Auto- invoicing and auto- receipting of all the modules i.e. any payment should be defined in the system.
- g) Integration with other systems e.g., Banks, NTSA, business registrar, IPPD.
- h) Inter departmental linkage
- i) Complete Cashless payment option.
- j) Partner with trade and industrialization department so that client statement is a requirement for a loan approval on trade loans

- k) Strengthen enforcement directorate by building county courts to get a structured way of enforcement revenue.
- l) Partner with Mpesa dealers on licences so that no shop is allowed to operate an MPESA without the county license.

FY 2023/2024 PLANS

- a) To structure all the unstructured revenues e.g., Agricultural produce, advertisement and signage, plan approvals, etc.
- b) Devolve revenue services to the ward level.
- c) Purchase of the remaining 200 Android phones for collectors' supervisors and ward revenue officers, 50 MPOS to all the auction rings for the purpose of printing the receipts and 70 tablets for the licensing.
- d) The county (Lands department) should procure a (GIS) Geographical information system for effective and maximum Revenue collection by mapping revenue sources.
- e) Integration with NTSA.
- f) Integration with the business registrar of companies
- g) Integrate the payment points of the three main facilities i.e., Bungoma referral hospital, Webuye Hospital and Kimilili Hospital.

Table 1: County Revenue and Grants FY 2022/23

No	Revenue Stream	Actual Amount Received fy 2021/22	Approved budget amounts 2022/23	Actual Amount Received fy 2022/23	Variance (Kshs.)	Remarks (%)
1					C=A-B	
	Total Equitable share	10,046,123,274	11,820,149,620	11,811,380,170	-8,769,450	100
	Exchequer	9,806,680,373	10,659,435,192	10,659,435,192	0	100
	Equitable share B/f	230,673,452	867,288,525	867,288,525	0	100
	Retention Brought forward	8,769,449	293,425,903	284,656,453	-8,769,450	97
2	Local generated Revenue	368,035,218	500,000,000	379,716,358	-120,283,642	76
	Land Rates	23,164,932	50,000,000	24,934,080	-25,065,920	50
	Alcohol drinks licenses	5,937,000	7,500,000	7,269,900	-230,100	97
	Single Business Permits	75,283,750	93,908,828	74,418,765	-19,490,063	79
	Application fees	4,136,550	15,006,988	4,530,000	-10,476,988	30
	Renewal fees	8,179,800	6,342,869	7,158,783	815,914	113
	Duplicate permit	-	130,000	42,000	-88,000	32
	Conservancy fees	12,749,805	12,247,768	12,524,940	277,172	102
	Fire Fighting	20,375,490	19,199,668	20,644,050	1,444,382	108
	Advertisement fees	23,331,893	27,473,695	23,429,345	-4,044,350	85
	Food and Drugs Permit	3,612,790	7,711,493	3,367,390	-4,344,103	44
	Change of user fees	26,500	142,010	14,200	-127,810	10
	Parking fees	9,876,670	14,809,344	7,961,599	-6,847,745	54
	Bodaboda parking	1,474,270	10,378,584	2,732,592	-7,645,992	26
	Burial Fees	63,000	124,133	52,500	-71,633	42
	House Rent	10,320,100	6,179,220	8,740,100	2,560,880	141
	Stadium Hire	59,000	428,258	31,000	-397,258	7
	Miscellaneous Income	73,024	632,796	135,933	-496,863	21
	Plan Approval	11,464,386	21,854,301	8,263,361	-13,590,940	38
	Inspection fee	1,927,842	4,468,779	1,524,040	-2,944,739	34
	Technical services	-	0	-	0	0
	Ground Rent	2,827,155	1,046,257	2,700,684	1,654,427	258
	Market fees	34,997,444	41,454,524	26,556,030	-14,898,494	64
Enclosed Bus Park Fee	61,985,700	70,000,000	60,145,319	-9,854,681	86	
Slaughter fee	3,087,434	6,845,424	2,943,790	-3,901,634	43	

No	Revenue Stream	Actual Amount Received fy 2021/22	Approved budget amounts 2022/23	Actual Amount Received fy 2022/23	Variance (Kshs.)	Remarks (%)
	Plot transfer	318,000	454,672	210,000	-244,672	46
	Change of Business name	40,500	96,525	23,000	-73,525	24
	Impound Charges	385,725	2,706,094	293,400	-2,412,694	11
	Cess	38,882,062	48,000,000	53,460,955	5,460,955	111
	Other charges	-	1,644,536		-1,644,536	0
	physical planning	-	0	0	0	0
	Penalty	-		2,807,175	2,807,174	100
	Market shops rent	1,327,800	3,284,552	1,807,700	-1,476,852	55
	Stock Sales	8,369,060	12,037,815	8,753,040	-3,284,775	73
	Other Revenue sources	3,757,536	13,890,866	12,240,687	-1,650,179	88
3	Aids in Appropriation	615,261,490	847,382,861	775,882,124	-71,500,737	92
	Agriculture, livestock, fisheries, and co-op development	29,431,030	31,373,546	30,103,077	-1,270,469	96
	Tourism, Forestry, environment and natural resource and water	39,600	1,273,388	94,600	-1,178,788	7
	Roads and Public Works	-	4,051,688	0	-4,051,688	0
	Education, Science and ICT	-	22,217,476	0	-22,217,476	0
	Health and Sanitation.	585,790,860	767,056,828	745,684,447	-21,372,381	97
	Trade, Energy and Industrialization	-	0	0	0	0
	Lands, Urban and Physical Planning	-	6,611,952	0	-6,611,952	0
	Housing and Sanitation	-	7,000,000	0	-7,000,000	0
	Public Administration	-	7,797,983		-7,797,983	0
4	Conditional grants -Development Partners	826,001,644	1,543,977,937	593,838,142	-950,139,795	38
	Universal Health care Project	30,083,836	0	0	0	0
	Danida	19,614,191	28,605,056	38,461,876	9,856,820	134
	ASDSP II	37,224,203	9,615,952	9,615,952	0	100
	Kenya Devolution support programme R	189,168,989	52,805,780	52,805,780	0	100
	Nagrip	301,387,326	332,916,544	369,652,613	36,736,069	111
	Compensation user fee foregone	32,837,307		-	0	0
	UNICEF	-	1,571,000	1,571,000	0	100
	Urban Support programme development	162,656,256	885,038,038	56,340,254	-828,697,784	6
	Conditional grant Water & natural resources FLLOCA	-	11,000,000	22,000,000	11,000,000	200
	Urban Support programme Recurrent	364,404	1,145,356	3,534,474	2,389,118	309

No	Revenue Stream	Actual Amount Received fy 2021/22	Approved budget amounts 2022/23	Actual Amount Received fy 2022/23	Variance (Kshs.)	Remarks (%)
	III) KISP II (Kenya Informal Settlement Improvement Project)	-	86,424,018	30,000,000	-56,424,018	35
	Covid 19 Grant	52,665,132	9,856,193	9,856,193	0	100
	Climate change grant		125,000,000	0	-125,000,000	0
5	Conditional grants -National Government	322,803,399	113,228,200	113,228,200	0	100
	Leasing of medical equipment	209,538,834	110,000,000	110,000,000	0	100
	Development for youth Polytechnics	62,140,935	0	0	0	0
	Fuel Levy Fund	51,123,630	3,228,200	3,228,200	0	100
	Total	12,178,225,025	14,824,738,617	13,674,044,994	-1,150,693,624	92

Source: County Treasury

8. Grants received amounted to Ksh 707.06 million against a revised target of Ksh 1.65 billion, translating to a shortfall of Ksh 950.13 million. Out of these, those from development partners amounted to Ksh 593.83 million against a target of Ksh 1.543 billion while grants from the National Government were received in full amounting to Ksh 113.2 million.

Expenditure Performance

9. In the FY 2022/23, total expenditure amounted to Ksh 12.75 billion against a target of Ksh 14.82 billion, representing an under spending of Ksh 2.07 billion (14% deviation from the revised budget). The under spending was as a result of delayed disbursement of equitable share from the National Government, low ordinary revenue collection and low absorption of development projects funded by grants from development partners due to late disbursement of the funds to the County by the donors.
10. The recurrent expenditure was Kshs. 9.93 billion (Including Kshs. 1.176 billion spending by County Assembly) against a target of Kshs. 10.37 billion, representing an under-spending of Kshs 0.44 billion. The recurrent spending was below target mainly due poor collection of own source revenue and late disbursement of equitable share by the National Government and programmes funded by grants from both the development partners.
11. Development expenditure on the other hand amounted to Kshs. 2.82 billion against a revised target of Kshs. 4.44 billion, being an under expenditure of Kshs. 1.62 billion. This was on account of low absorption for projects financed by grants from the development partners which fell short of the revised target by 979.5 million and which are mostly disbursed to the county after closure of the Financial Year.

Table 2: County Expenditure FY 2022/23

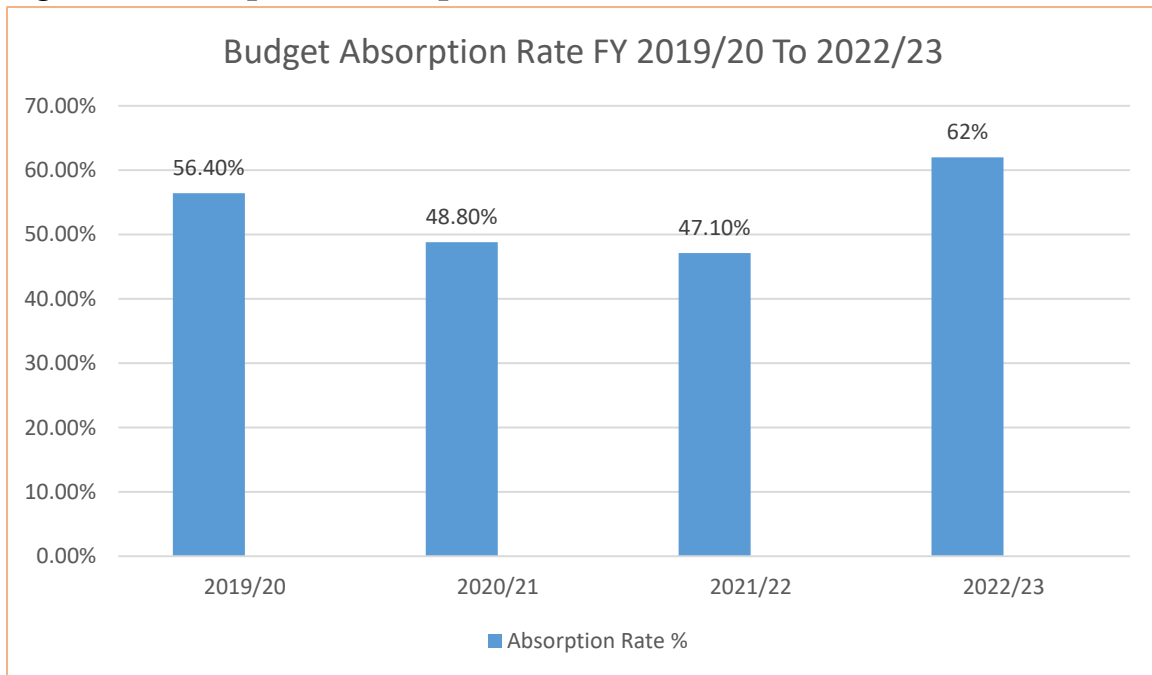
	2021/2022 Actual	2022/2023 Actual	Target	Deviation	% Growth
1. Recurrent	9,301,716,439	9,932,380,751	10,378,855,179	-446,474,428	7
Compensation of Employees	4,765,349,490	5,520,728,526	5,674,759,283	-154,030,757	16
Use of goods and services	2,509,392,301	2,361,623,257	2,445,574,122	-83,950,865	-6
Transfers to other Gov units	921,175,971	1,187,556,988	1,187,560,394	-3,406	29
Other grants and transfers	878,969,375	544,168,762	698,177,605	-154,008,843	-38
Social Security Benefits	44,019,521	46,456,661	46,456,661	0	6
Acquisition of Assets	61,934,083	79,438,378	80,976,496	-1,538,118	28
Other Payments	120,875,698	192,408,179	245,350,618	-52,942,439	59
2. Development	2,189,989,611	2,820,520,543	4,445,883,438	-1,625,362,895	29
Use of goods and	2,396,050	96,198,092	95,779,579	418,513	3,915

	2021/2022 Actual	2022/2023 Actual	Target	Deviation	% Growth
services					
Subsidies	0	0	0	0	0
Other grants and transfers	507,692,043	435,397,490	1,536,092,410	-1,100,694,920	-14
Social Security Benefits	0	0	0	0	0
Acquisition of Assets	1,591,335,297	2,117,910,623	2,604,920,264	-487,009,641	33
Transfers to other Gov units	41,566,221	68,711,338	106,793,185	-38,081,847	65
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0
Other Payments	0	102,298,000	102,298,000	0	0
Equitable share	0	0	0	0	0
Total Expenditure	11,491,706,050	12,752,901,294	14,824,738,617	-2,071,837,323	11

Departmental Expenditure

12. The total cumulative departmental expenditure including A-i-A was Ksh 12.75 billion (86 percent absorption) against a target of Ksh 14.82 billion. Recurrent expenditure was Ksh 9.27 billion (89 percent absorption) against a target of Ksh 10.37 billion, while development expenditure was Ksh 2.73 billion (62 percent absorption) against a target of Ksh 4.44 billion. The low absorption of expenditures was partly due to the delayed Exchequer releases, grants from both development partners and National Government and expenditures related to own source revenues. The 62% development absorption in FY 2022/23 was an increase compared to 47.1% FY 2021/22, 48.8% in FY 2020/21 and 56.4% in FY 2019/20.

Figure 1: Development absorption trend



13. As at the end of FY 2022/23, recurrent expenditures by the department of Health and Sanitation accounted for 28% of total recurrent expenditure. Department of Education Science & ICT 17%, Finance and Economic Planning 15% and the County Assembly accounted for 13% of recurrent expenditure.
14. Analysis of development outlay indicates that the department of Roads and Public works accounted for 31% of total development expenditure. Other notable development expenditure include: Agriculture, Livestock, Fisheries, Irrigation and Cooperative Development (28%), Water and Natural Resources (8%), Education (7%), Health & Sanitation (5%), Youth and Sports (5%) and Trade Energy and Industrialization (3%).

Table 3: Departments Expenditure for the Period Ending 30th June, 2023

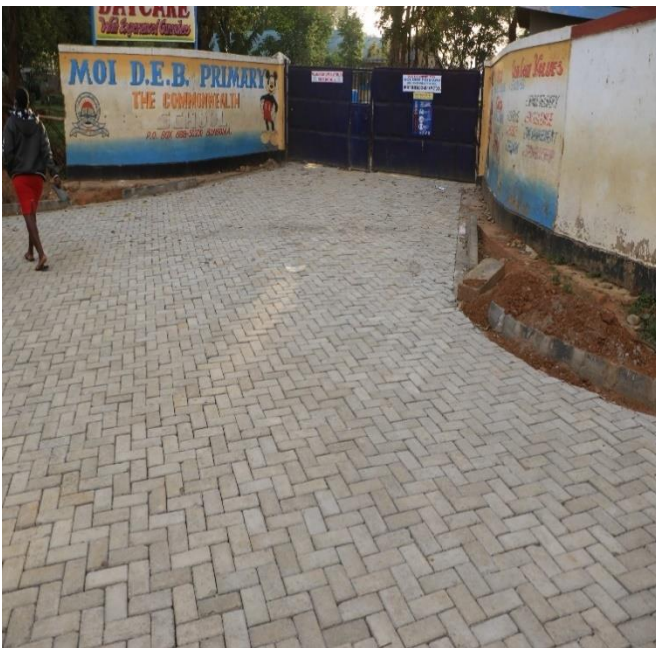
Department/ agency	Recurrent			Development			Totals			% of total expenditure to target
	Allocation	Actual	Variance	Allocation	Actual	Variance	Allocation	Expenditure	Variance	
Agriculture, livestock, fisheries and co-op development	452,353,687	432,462,788	19,890,899	779,785,147	770,036,212	9,748,935	1,232,138,834	1,202,499,000	29,639,834	97.6
Tourism and environment	295,041,980	293,755,406	1,286,574	141,885,107	18,345,385	123,539,722	436,927,087	312,100,791	124,826,296	71.4
Water and natural resource	83,308,234	78,899,919	4,408,315	231,455,987	227,011,063	4,444,924	314,764,221	305,910,982	8,853,239	97.2
Roads and Public works	170,701,922	169,717,456	984,466	966,656,933	869,160,607	97,496,326	1,137,358,855	1,038,878,063	98,480,792	91.3
Education	1,606,628,776	1,572,161,125	34,467,651	233,631,139	188,299,642	45,331,497	1,840,259,915	1,760,460,767	79,799,148	95.7
Health	3,433,189,445	3,203,633,854	229,555,591	168,665,103	165,719,280	2,945,823	3,601,854,548	3,369,353,134	232,501,414	93.5
Sanitation	1,715,044	1,352,886	362,158	23,311,814	6,777,266	16,534,548	25,026,858	8,130,152	16,896,706	32.5
Trade, energy and industrialization	64,762,186	61,310,196	3,451,990	224,111,671	754,694,812	148,642,190	288,873,857	136,779,677	152,094,180	47.3
Land, Urban and Physical Planning	66,424,611	56,523,340	9,901,271	57,707,653	15,821,324	41,886,329	124,132,264	72,344,664	51,787,600	58.3
Bungoma Municipality	35,988,591	33,940,702	2,047,889	316,837,089	2,339,915	314,497,174	352,825,680	36,280,617	316,545,063	10.3
Kimilili Municipality	37,715,833	36,522,084	1,193,749	568,200,948	1,194,559	567,006,389	605,916,781	37,716,643	568,200,138	6.2
Housing	35,039,574	34,595,802	443,772	173,055,072	38,179,164	134,875,908	208,094,646	72,774,966	135,319,680	35.0
Gender, Culture, Youth and Sports	142,142,657	139,867,616	2,275,041	200,208,504	144,558,160	55,650,344	342,351,161	284,425,776	57,925,385	83.1
County Assembly	1,187,560,394	1,176,738,008	10,822,386	106,793,185	68,711,338	38,081,847	1,294,353,579	1,245,449,346	48,904,233	96.2
Finance and Planning	1,486,716,446	1,420,911,540	65,804,906	155,867,884	153,131,111	2,736,773	1,642,584,330	1,574,042,651	68,541,679	95.8
County Public Service Board	54,046,205	48,132,805	5,913,400	10,000,000	3,346,658	6,653,342	64,046,205	51,479,463	12,566,742	80.4
Governors	540,919,144	531,907,953	9,011,191	0	0	0	540,919,144	531,907,953	9,011,191	98.3
D/Governors office	13,391,322	12,751,463	639,859	0	0	0	13,391,322	12,751,463	639,859	95.2
Public Administration	528,420,396	487,987,559	40,432,837	8,422,621	8,422,621	0	536,843,017	496,410,180	40,432,837	92.5
Sub County Administration	10,971,617	8,978,245	1,993,372	0	0	0	10,971,617	8,978,245	1,993,372	81.8
County Secretary	131,817,115	130,230,004	1,587,111	79,287,580	63,996,757	15,290,823	211,104,695	194,226,761	16,877,934	92.0
TOTALS	10,378,855,179	9,932,380,751	446,474,428	4,445,883,438	2,820,520,543	1,625,362,894	14,824,738,617	12,752,901,294	2,071,837,323	86.0

Photographic evidence

Below are some of the projects undertaken by the county government;



Mother and Baby wing at Bungoma County Referral



Cabros paths



Kanduyi – Musikoma Dual Carriageway



Chwele VTC



Upgrading of Masinde Muliro stadium in Kanduyi



Kimilili market



Milk processing plant in Webuye



Subsidized farm input



Misikhu Brigadier Road

Overall Balance and Financing

15. In line with the performance in expenditure and revenues, the fiscal deficit (including grants) amounted to Ksh 1.15 billion representing 7.76% percent shortfall against a target of Ksh 14.82billion.

Table 4: Performance in Expenditure and Revenues

Receipt/ Expense Item	2021/2022 Actuals	FY 2022/23 Actual @	Target(B)	Deviation	% Growth
Equitable Share B/F		867,288,525	867,288,525	0	0.0%
Exchequer releases	9,806,680,373	10,659,435,192	10,659,435,192	0	8.7%
Proceeds from Domestic and Foreign Grants	1,148,805,043	707,066,342	1,657,206,137	-950,139,795	-38.5%
Transfers from Other Government Entities		0	0	0	0.0%
County Own Generated Receipts	983,296,708	1,155,598,482	1,347,382,860	-191,784,378	17.5%
Retention	239,442,901	284,656,453	293,425,903	-8,769,450	18.9%
TOTAL	12,178,225,025	13,674,044,994	14,824,738,617	-1,150,693,623	12.3%
PAYMENTS				0	0.0%
Compensation of Employees	4,765,349,490.50	5,520,728,526	5,674,759,283	-154,030,757	15.9%
Use of goods and services	2,509,627,865	2,457,821,349	2,541,353,701	-83,532,352	-2.1%
Transfers to Other Government Units	962,742,192	1,256,268,326	1,294,353,579	-38,085,253	30.5%
Other grants and transfers	1,386,661,417	979,566,252	2,234,270,015	-1,254,703,763	-29.4%
Social Security Benefits	44,019,521	46,456,661	46,456,661	0	5.5%
Acquisition of Assets	1,729,357,583	2,197,354,001	2,685,896,760	-488,542,759	27.1%
Other Payments	47,000,000	294,706,179	347,648,618	-52,942,439	527.0%
TOTAL	11,444,758,068	12,752,901,294	14,824,738,616	-2,071,837,322	11.4%

Source: County Treasury

16. The total disbursements to the county in FY 2022/23 was Kshs.13.66 including A-I-A against a target of Kshs. 14.82 billion. This included equitable balance brought forward of 867.2 million, equitable share for FY 2022/23 amounting to Kshs. 10.65 billion, County own generated revenue (including A-i-A) Kshs. 1.15 billion, proceeds from domestic and foreign grants Kshs. 707.06 million, and CRF returns Kshs. 284.6 million.

B. Fiscal Performance for the FY 2022/23 in Relation to Financial Objectives

17. The fiscal performance in the FY 2022/23 affected the financial objectives set out in the CFSP 2023 and the Budget for FY 2023/24 as follows;
- i. The base for local revenue projections is higher than the actual outcome by Kshs 120.8 million. This will cause a downward base adjustment for FY 2023/24 in own source revenues and the medium term. This will lead to a mix of downward adjustments in expenditure projections and upward adjustment in financing for the FY 2023/24. Additionally, fiscal aggregates will be adjusted to reflect revisions in the macroeconomic projections as well as revenue performance for the first quarter of FY 2023/24.
 - ii. The budget ceilings for departments/agencies will also be adjusted in line with the revised resource envelope under the current budget framework in the CFSP 2023. Furthermore, the revisions will consider the performance in project execution in the FY 2023/24 budget by CDAs and any identified one-off expenditures. For proper financing of the project components, the budget ceilings for CDAs implementing flagship projects will be reviewed since the development budget for the FY 2022/23 has implications on the base used to project expenditures in the FY 2023/24 and the medium term. Appropriate revisions have been undertaken in the context of this CBROP considering the budget outturn for the FY 2022/23.
 - iii. The under-spending in recurrent and development budget for the FY 2022/23 can partly be explained by below the target disbursements for externally funded projects and low revenue collection. The Government will put in place appropriate measures to increase revenue collection, improve absorption of resources from development partners and explore alternative financing strategies early in the financial year to ensure the budget is fully funded.
18. The causes of deviations from the financial objectives therefore, include: failure by donors/ National Government to release development grants in time, lower than projected revenue collection; under-spending in both recurrent and development; under-reporting on A-in-A expenditures by CDAs; and slow uptake of external resources in the FY 2022/23.
19. To remedy these deviations, the fiscal outlook will going forward focus on perfecting the tax and revenue administration reforms contained in the 2023 Finance Bill. Additionally, the County Treasury has issued guidelines on the planning, appraisal and evaluation of capital projects prior to committing funds in the budget. Resources will be allocated to the capital projects which will have been fully appraised and reviewed to avoid delay in implementation. Moreover, ongoing projects will be prioritized with new projects being evaluated in the context of their furtherance of county objective plan, importance in line with the

medium and long-term development agenda; their impact on poverty reduction; promotion of growth and job creation; and the viability and sustainability of the project.

C. Fiscal Responsibility Principles

20. In line with the Kenya Constitution 2010, the PFM Act, 2012, the PFM regulations 2015, the Government will ensure adherence to the fiscal responsibility principles as set out in the statute as follows:
- i. The allocation to development expenditures over the medium term has been above 30 percent of the total County Departmental expenditures. In the FY 2022/23, the allocation to development in the revised budget estimates was 30 percent of the total expenditures while actual expenditures were 22.1 percent. This performance was below the set threshold on account of below target disbursements from both the national government and development partners for the Grants funded projects. In FY 2023/24, the allocation for development expenditure is 34 percent of total expenditure and is projected to remain above the 30 percent threshold over the medium term.
 - ii. Employee compensation (including benefits and allowances) in the FY 2022/23 surpassed the statutory threshold of 35.0 percent recording a 47.40 percent of the equitable share from National Government, grants from both National Government and Development partners and own source revenues generated. This was mainly attributed to the recruitment of additional staff, promotion of some of the existing ones and payment of pension pending bills (table 5).

Table 5: Fiscal Performance in relation to Fiscal Objectives

ITEM	FY 2021/22	2022/23		2023/24		2024/25		2025/26		2026/27	
	Actual	Supp II	Actual	Approved Budget	CBROP 23	CFSP23	CBROP 23	CFSP 23	CBROP 23	CFSP23	CBROP23
Total Expenditure and Net lending	11,444,758,069	14,824,738,617	12,752,901,294	14,032,209,500	14,032,209,500	15,263,183,529	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569
Total departmental Expenses	9,254,768,459	10,378,855,179	9,932,380,751	9,273,400,483	9,273,400,483	9,793,209,869	9,793,209,869	10,269,216,126	10,269,216,126	10,782,676,932	10,782,676,932
Departmental Recurrent	4,076,427,625	4,704,095,896	4,411,652,225	3,074,059,118	3,074,059,118	3,283,901,436	3,283,901,436	3,434,442,271	3,434,442,271	3,606,164,384	3,606,164,384
Personnel emoluments	5,178,340,834	5,674,759,283	5,520,728,526	6,199,341,365	6,199,341,365	6,509,308,433	6,509,308,433	6,834,773,855	6,834,773,855	7,176,512,548	7,176,512,548
Personnel as a% of total revenues	43	38	40	44	44	43	43	43	43	43	43
Development	2,189,989,610	4,445,883,438	2,820,520,543	4,758,809,017	4,758,809,017	5,469,973,659	5,469,973,659	5,690,257,179	5,690,257,179	5,907,900,637	5,907,900,637
Development as % of departmental Expenditures	19	30	22	34	34	36	36	36	36	35	35
County Allocations											
Equitable Share b/f	230,673,452	867,288,525	867,288,525	0	0						
Equitable Share	9,806,680,373	10,659,435,192	10,659,435,192	11,111,983,608	11,111,983,608	11,667,582,788	11,667,582,788	12,250,961,927	12,250,961,927	12,863,510,023	12,863,510,023
Retention b/f	8,769,449	293,425,903	284,656,453	-	-						
Conditional grants NG	375,468,531	113,228,200	113,228,200	255,000,000	255,000,000	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204
Conditional grants Development partners	773,336,512	1,543,977,937	593,838,142	463,050,812	463,050,812	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799
Funds	-	-	-	158,808,217	158,808,217	171,327,531	171,327,531	179,893,908	179,893,908	188,888,603	188,888,603
AIA	615,261,490	847,382,860	775,882,124	1,124,665,392	1,124,665,392	1,180,898,662	1,180,898,662	1,239,943,595	1,239,943,595	1,301,940,775	1,301,940,775
Local revenue	368,035,218	500,000,000	379,716,358	918,701,471	918,701,471	905,986,545	905,986,545	951,285,872	951,285,872	998,850,165	998,850,165
Total Revenue	12,178,225,025	14,824,738,617	13,674,044,994	14,032,209,500	14,032,209,500	15,263,183,529	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569

- iii. The fiscal responsibility principle spelled out in Section 107(2)(d) of the PFM Act, 2012 requires that over the medium term, the county government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure, provided that the National Treasury guarantees the borrowings. The county Government of Bungoma has been participating in shadow credit rating done by CRA in collaboration with the World Bank Group in preparation for borrowing to finance the budget deficit in development expenditures.
- iv. The PFM Act, 2012 requires that public debt and obligations remain at sustainable levels and the County Government is committed to adhering to this at all times. As at 30th June 2023, the County Government reported pending bills of Kshs.1.95 billion which comprised Kshs.814.2 million for recurrent expenditure and Kshs.1.14 billion for development expenditure. At the beginning of FY 2021/22, the County prepared a payment plan to settle the eligible pending bills in the financial year. During the period under review, pending bills amounting to Kshs 345.8 million were paid, consisting of Kshs 97.31 million for recurrent expenditure and Kshs 248.5 million for development programmes. The County Government has put in place measures to address optimization of own source revenue collection; adherence to fiscal responsibility principles; and clearance of pending bills and follow due procurement processes to ensure issues on ineligible pending bills do not arise.

Table 6: Pending bills as at 30th June, 2023

S/NO	Department	Pending Bills		
		Recurrent	Development	Total
1	Agriculture, livestock, fisheries and co-op development	16,639,140	127,116,733	143,755,873
2	Tourism, Forestry and Environment	-	29,597,857	29,597,857
3	Water and natural resource	-	182,141,979	182,141,979
4	Roads and Public works	10,061,414	434,286,151	444,347,565
5	Education,	1,690,250	64,262,565	65,952,815
6	Health	86,564,423	41,346,259	127,910,683
7	Sanitation	-	-	-
8	Trade, energy and industrialization	14,843,945	115,457,755	130,301,700
9	Land, Urban and Physical Planning	1,974,825	28,684,333	30,659,158
	Bungoma Municipal	1,320,740		1,320,740
	Kimilili Municipal	1,180,000	20,754,740	21,934,740
10	Housing	1,523,774	79,101,100	80,624,874
11	Gender, Culture	5,197,656	15,079,883	20,277,539
12	County Assembly	-	-	-
14	Finance and Planning	410,307,921	1,333,732	411,641,653
15	County Public Service	7,779,830	-	7,779,830
16	Governors	93,884,041	-	93,884,041
17	D/Governors office	-	-	-
18	Public Administration	58,004,923	5,332,541	63,337,464
19	Sub County Administration	-	-	-
20	County Attorney	93,514,014		93,514,014
12	County Secretary	9,772,487	-	9,772,487
	Totals	814,259,384	1,144,495,627	1,958,755,011

- v. On the principle of Maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the county government is stabilizing its prediction. The BARMS (Bungoma Automated Revenue Management system) for the County Government of Bungoma has sustained robust revenue growth over the past two government regimes due to the fact that the entire Finance department utilizes technology through proper system administration of services. Since the launch of BARMS in 2016 there has been a progressive increase in Revenue collection apart from the electioneering years where the County experienced slight revenue drop. The system has shown outstanding results all through. The County Government continues to carry out modernization and simplifications of tax administrative laws in order to maintain the principle of reasonable degree of predictability with respect to the level of tax rates and tax bases. In an effort to lock in predictability and further improve compliance with tax system, the government through the Finance Act, 2017, introduced stickers for Public Service Vehicles amid other changes to simplify tax administration and management.
21. The County fiscal projections provide comparisons between the updated projections in the CBROP 2023 and the CFSP 2023 for the financial year 2024/25 and in the medium term. The deviations, in the revision of revenues and expenditures are due to the base effect on revenue forecast and macroeconomic assumptions contained in this CBROP, which will be firmed up in the context of the CFSP 2024. The County Government will not deviate from the fiscal responsibility principles but will make appropriate modifications to the financial objectives contained in the latest CFSP to reflect the changed circumstances. (Table

Table 7: Fiscal projections

	FY 2021/22	FY2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27					
	Actual	Supp II	Actual	Approved Budget	CBROP23	CFSP 2023	CBROP 2023	CFSP 2024	CBROP 2024	CFSP 2025	CBROP 2025
Total Revenue	12,178,225,025	14,824,738,617	13,722,490,076	14,032,209,500	14,032,209,500	15,263,183,529	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569
Total Equitable share	10,046,123,274	10,659,435,192	10,659,435,192	11,111,983,608	11,111,983,608	11,667,582,788	11,667,582,788	12,250,961,928	12,250,961,928	12,863,510,024	12,863,510,024
Exchequer	9,806,680,373	10,659,435,192	10,659,435,192	11,111,983,608	11,111,983,608	11,667,582,788	11,667,582,788	12,250,961,928	12,250,961,928	12,863,510,024	12,863,510,024
Equitable share B/f	230,673,452	867,288,525	867,288,525	-	-	-	-				
Retention Brought forward	8,769,449	293,425,903	284,656,453	-	-	-	-				
Local generated Revenue	368,035,218	500,000,000	379,716,358	918,701,471	918,701,471	905,986,545	905,986,545	951,285,872	951,285,872	998,850,165	998,850,165
Aids in Appropriation	615,261,490	847,382,860	797,606,548	1,124,665,392	1,124,665,392	1,180,898,662	1,180,898,662	1,239,943,595	1,239,943,595	1,301,940,774	1,301,940,774
Conditional grants - Development Partners	773,336,512	1,543,977,937	620,558,800	463,050,812	463,050,812	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799
Conditional grants - National Government	375,468,531	113,228,200	113,228,200	255,000,000	255,000,000	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204
FUNDS	-	-	-	158,808,217	158,808,217	171,327,531	171,327,531	179,893,907	179,893,907	188,888,603	188,888,603
Total Expenditure	11,444,758,069	14,824,738,617	12,752,901,294	14,032,209,500	14,032,209,500	15,263,183,529	15,263,183,529	15,959,473,305	15,959,473,305	16,690,577,569	16,690,577,569
Recurrent	9,254,768,459	10,378,855,179	9,932,380,751	9,273,400,483	9,273,400,483	9,793,209,869	9,793,209,869	10,269,216,126	10,269,216,126	10,782,676,932	10,782,676,932
Development	2,189,989,610	4,445,883,438	2,820,520,543	4,758,809,017	4,758,809,017	5,469,973,659	5,469,973,659	5,690,257,179	5,690,257,179	5,907,900,637	5,907,900,637

D. Fiscal Performance

22. Article 202 (1) of the Constitution provides for the equitable sharing of revenue raised nationally among the National and County Governments. In addition, Article 202 (2) provides for additional allocations to the County Governments from the National Government's share of revenue either conditionally or unconditionally. Article 209 (3) and (4) of the Constitution gives the County Government the power to raise its own source revenue from property rates and entertainment taxes, as well as impose charges for services they provide. County Governments may also borrow in line with Article 212 (a) of the Constitution with guarantee from the National Government. However, since the advent of devolution, no County Government has leveraged on this window to borrow. Section 138 and 139 of the PFM, Act 2012 allows County Governments to also receive grants from development partners to finance development of projects or delivery of services. Table 8 summarizes total budgeted revenue from the various sources for the County Government for the FY 2022/23.

Table 8: Sources of County Government Revenue

Revenue Source	Budgeted County Government Revenue	Actual Disbursements	Budgeted % of total Revenue
Equitable Share	11,820,149,620	11,811,380,170	80%
Additional Allocations of which:	1,657,206,137	707,066,342	11%
GoK	113,228,200	113,228,200	1%
Donor Funded	1,543,977,937	593,838,142	10%
OSR	1,347,382,860	1,155,598,482	9%
Total	14,824,738,617	13,674,044,994	100%

23. In the FY 2022/23, Equitable Share was the main source of revenue for the County Government representing (80 percent) of the total revenues. The budgeted additional allocations to the County Government from the National Government's share of revenue as well as from proceeds of loans and grants accounted for (12percent) of the total County revenue. Budgeted own source revenue also recorded 9 percent of the total County Government revenue. Borrowing was not reported as a source of County Government revenue in FY 2022/23.

Total Transfers to County

24. In accordance with the County Allocation of Revenue Act (CARA), 2022 and the County Governments Additional Allocations Act, 2023, the allocation for the County Government amounted to Kshs. 14.82 billion for the FY 2022/23. Out of which, a total of Kshs. 13.67 billion was disbursed to the County Government as of

30th June 2023, comprising of Equitable Share Kshs. 11.5 billion and additional allocation of Kshs. 707.06 million as grants from both the national Government and development partners and Kshs 1.15 million own source revenue.

Table 9: Total budgeted revenue from the various sources for the FY 2022/23

Receipt/ Expense Item	FY 2022/23		Deviation	% of Utilizat ion
	Kshs Target(B)	Kshs Actual ©	Kshs D=B-C	Kshs E=c/b %
RECEIPTS				
Equitable Share B/F	867,288,525	867,288,525	0	100%
Exchequer releases	10,659,435,192	10,659,435,192	0	100%
Proceeds from Domestic and Foreign Grants	1,657,206,137	707,077,342	640,316,518	57%
Transfers from Other Government Entities	0	0	0	0%
County Own Generated Receipts	1,347,382,860	1,155,598,482	191,784,379	86%
Retention	293,425,903	284,656,453	8,769,450	97%
TOTAL	14,824,738,617	13,674,044,994	1,150,693,623	92%

Table 10: Total transfer to County Government from FY 2017/18 to FY 2022/23

A. REVENUE	BUDGET ESTIMATES 2017-18	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023
Bal. b/f	583,647,539	1,255,948,826	1,215,275,668	1,320,961,881	230,673,452	867,288,525
Retention						293,425,903
Health Dept	61,372,701					
4th Quarter Maternity Reimbursement 2014/15	130,424,042					
Transfers from Central Government	8,758,000,000	8,949,000,000	8,893,650,000	8,893,740,000	10,659,435,192	10,659,435,192
Conditional Grants	531,884,312	533,956,683	583,647,539	499,669,895	153,297,872	113,228,200
Health; (i) Compensation User Fee Foregone	32,837,307	32,837,307	32,837,307	32,837,307		
(ii) Leasing Of Medical Equipment	95,744,681	200,000,000	131,914,894	132,021,277	153,297,872	110,000,000
UNICEF			3,517,500	1,571,000	1,571,000	1,571,000
Education; Development of Youth Polytechnics	76,276,625	141,776,625	124,503,298	67,849,894		
Fuel Levy Fund	327,025,699	474,748,805	371,442,915	266,961,417		3,228,200
Development Partners	298,824,753					
Finance; COVID 19 Grant			213,714,000	66,330,000		9,856,193
Devolution Support Programme; Level I		58,329,310	88,329,310	45,000,000		
Devolution Support Programme; Level II			212,537,789	212,537,789	112,815,048	52,805,780
Universal Care Grant	160,000,000	115,388,909	198,056,208	38,480,000	52,969,787	
AGRIC; World Bank Agricultural and Rural Growth Projects	50,000,000	181,550,578	471,699,547	350,000,000	280,530,114	332,916,544
ASDSP II		22,404,685	37,628,184	14,376,061	26,752,122	9,615,952
FINANCE; Kenya Support Devolution Programme	54,474,504	16,413,076				
Lands, Urban Support Programme (Development)		300,977,100	300,977,100	300,977,100	300,977,100	882,648,919
Lands, Urban Support Programme (Recurrent)		41,200,000	50,000,000	11,000,000	11,000,000	11,000,000
Water and Natural Resources		80,000,000	160,000,000	80,000,000		
Urban Support Programme Development (Bungoma Municipality)			65,827,832			
urban Support Programme Development (Kimilili Municipality)			146,122,200			
KISP II Kenya Informal Settlement Improvement Project					50,000,000	86,424,018
Retention					8,769,449	
Climate Change Grant						125,000,000
Locally Generated AIA:						
i) Agriculture, livestock, fisheries, and co-op development	18,102,363	24,273,434	24,273,434	25,487,105	26,761,460	31,373,546
ii) Tourism, Forestry, environment and natural resource and water	1,100,000	1,155,000	1,155,000	1,212,750	1,273,388	1,273,388
iii) Roads and Public works	3,500,000	3,675,000	3,675,000	3,858,750	4,051,688	4,051,688
iv) Education, Science and Vocational Training	640,000	2,000,000	2,000,000	2,100,000	2,205,000	22,217,476
v) Health	335,982,724	324,731,287	433,355,670	516,974,687	692,823,421	767,056,828
vi) Trade, energy, industrialization, Lands, Urban and Physical Planning	850,000					

A. REVENUE	BUDGET ESTIMATES 2017-18	BUDGET ESTIMATES 2018-19	BUDGET ESTIMATES 2019-2020	BUDGET ESTIMATES 2020-2021	BUDGET ESTIMATES 2021-2022	BUDGET ESTIMATES 2022-2023
Lands, Urban	5,711,653	5,997,236	5,997,236	6,297,097	6,611,952	6,611,952
vii) Gender, Culture, Youth and sports	-					
viii) Housing and Sanitation						7,000,000
ix) County Service Board						
xi)Public Service						
Public Administration			7,073,000	7,426,650	7,797,983	7,797,983
County Secretary						
DANIDA GRANT (Ministry of Health)						
TOTALS	365,886,830	361,831,956	477,529,339	563,357,039	741,524,891	847,382,860
Local revenue as per expected finance act		391,353,854	441,568,045	700,000,000	746,811,602	500,000,000
DANIDA GRANT (Ministry of Health)	34,350,249	41,551,298	66,160,917	25,290,000	19,705,125	28,605,056
Sirisia Hospital Grant		99,999,945	99,999,945			
Total	11,229,708,340	12,765,312,274	13,836,129,306	11,902,328,884	14,454,364,384	14,821,204,142

Table 11: Budget vs Actual Received

No	Revenue Stream	Actual Amount Received fy 2021/22	Approved budget amounts 2022/23	Actual Amount Received fy 2022/23
1	Total Equitable share	10,046,123,274	11,820,149,620	11,811,380,170
	Exchequer	9,806,680,373	10,659,435,192	10,659,435,192
	Equitable share B/f	230,673,452	867,288,525	867,288,525
	Retention Brought forward	8769449	293,425,903	284,656,453
2	Conditional grants - Development Partners	763,080,501	1,543,977,937	593,838,142.39
	Danida	19,614,191	28,605,056	38,461,876.00
	ASDSP II	37,224,203	9,615,952	9,615,952.00
	Kenya Devolution support programme-R	189,168,989	52,805,780	52,805,780.00
	Nagrip	301,387,326	332,916,544	369,652,613.39
	UNICEF	0	1,571,000	1,571,0000
	Urban Support programme development	162,656,256	885,038,038	58,729,372.00
	Urban Support programme Recurrent	364,404	1,145,356	1,145,356
	FLLOCA - Water		11,000,000	22,000,000
	Covid 19 Grant	52,665,132	9,856,193	9,856,193
	Climate change grant		125,000,000	
	III) KISP II (Kenya Informal Settlement Improvement Project)	0	86,424,018	30,000,000
3	Conditional grants - National Government	260,662,464.00	113,228,200	113,228,200
	Leasing of medical equipment	209,538,834	110,000,000	110,000,000
	Fuel Levy Fund	51,123,630	3,228,200	3,228,200
	Bal Brought forward Grants	0	0	0
4	Local Revenue	368,035,218	500,000,000	379,716,358
5	AIA	615,261,490	847,382,861	775,882,124
	Total	11,069,866,239	14,824,738,617	13,674,044,994.39

Source: County treasury

Equitable Share

25. During the FY 2022/23, a total of Ksh 10.65 billion was allocated to the County Government as equitable share as reflected in the County Allocation of Revenue Act (CARA), 2022, kshs 1.16 million as balance brought forward from FY 2021/22.

During the FY 2022/23, 100 percent of the equitable share was disbursed to the County Government as of 29th August 2023.

Additional Allocations

26. In addition to the equitable share, the County Government was allocated Ksh 1.65 billion as additional allocations as provided for under the County Governments Additional Allocations Act, 2022 and balance brought forward from FY 2021/22. As at 30th June, 2023, a total of Ksh 707.06 million had been transferred to the County Government as additional allocations from proceeds of loans and grants from development partners and the National Government.

Table 12: OSR Growth Trend from 2020/21 to 2022/23

S/NO	A: LOCAL REVENUE TYPE/CENTRE	F/Y2020-21 Actual OSR Collection (Ksh)	F/Y2021-22 Actual OSR Collection (Ksh)	F/Y2022-23 Actual OSR Collection (Ksh)	F/Y21- 22 OSR Growth Rate	F/Y22- 23 OSR Growth Rate	Two Years Average Growth Rate
1	Land Rates	27,121,443	23,164,932	24,934,080	-15%	8%	-3%
2	Single Business Permits	85,067,740	75,283,750	74,418,765	-12%	-1%	-6%
3	Alcohol drinks licences	5,478,550	5,937,000	7,269,900	8%	22%	15%
4	Renewal fees	8,197,450	8,179,800	7,158,783	0%	-12%	-6%
5	Application fees	5,667,540	4,136,550	4,530,000	-27%	10%	-9%
6	Certificate of compliance	12,500	-		0%	0%	0%
7	Conservancy fees	14,306,558	12,749,805	12,524,940	-11%	-2%	-6%
8	Fire Fighting	23,135,836	20,375,490	20,644,050	-12%	1%	-5%
9	Advertisement fees	24,533,369	23,331,893	23,429,345	-5%	0%	-2%
10	Food and Drugs Permit	4,738,125	3,612,790	3,367,390	-24%	-7%	-15%
11	Change of user fees	74,173	26,500	14,200	-64%	-46%	-55%
12	Parking fees	10,351,075	9,876,670	7,961,599	-5%	-19%	-12%
13	Bodaboda parking	5,550,865	1,474,270	2,732,592	-73%	85%	6%
14	Burial Fees	61,500	63,000	52,500	2%	-17%	-7%
15	House Rent	11,623,400	10,320,100	8,740,100	-11%	-15%	-13%
16	Stadium Hire	4,000	59,000	31,000	1375%	-47%	664%
17	Miscellaneous Income	854,958	73,024	135,933	-91%	86%	-3%
18	Plan Approval	12,772,987	11,464,386	8,263,361	-10%	-28%	-19%
19	Inspection fee	2,770,497	1,927,842	1,524,040	-30%	-21%	-26%
20	Technical services	-	-	-	0%	0%	0%
21	Ground Rent	3,561,961	2,827,155	2,700,684	-21%	-4%	-13%
22	Market fees	43,885,295	34,997,444	26,556,030	-20%	-24%	-22%
23	Enclosed Bus Park Fee	42,061,645	61,985,700	60,145,319	47%	-3%	22%
24	Slaughter fee	3,952,400	3,087,434	2,943,790	-22%	-5%	-13%
25	Plot transfer	168,000	318,000	210,000	89%	-34%	28%

S/NO	A: LOCAL REVENUE TYPE/CENTRE	F/Y2020-21 Actual OSR Collection (Ksh)	F/Y2021-22 Actual OSR Collection (Ksh)	F/Y2022-23 Actual OSR Collection (Ksh)	F/Y21- 22 OSR Growth Rate	F/Y22- 23 OSR Growth Rate	Two Years Average Growth Rate
26	Change of Business name	52,000	40,500	23,000	-22%	-43%	-33%
27	Physical Planning	5,800	4,825		-17%	0%	-8%
28	Penalty	927,130	2,332,328	2,807,175	152%	20%	86%
29	Cess	32,536,824	38,882,062	53,460,955	20%	37%	28%
30	Impound Charges	753,535	385,725	293,400	-49%	-24%	-36%
31	Tender document sale	6,000	-		0%	0%	0%
32	Sand Harvest fee	-	-		0%	0%	0%
33	Market shops rent	1,500,550	1,327,800	1,807,700	-12%	36%	12%
34	Stock Sales	8,361,910	8,369,060	8,753,040	0%	5%	2%
35	Other revenues	15,022,622	1,420,383	12,282,687	-91%	765%	337%
	Grand totals	395,118,238	368,035,218	379,716,358	-7%	3%	-2%
	B: AIA						
	REVENUE DEPARTMENTS						
1	Agriculture, livestock, fisheries, and co-op development	21,488,578	29,431,030	30,103,077	37%	2%	20%
2	Tourism, Forestry, environment and natural resource and water	139,100	39,600	94,600	-72%	139%	34%
3	Roads and Public Works	-	-	-	0%	0%	0%
4	Education, Science and ICT	-	-	-	0%	0%	0%
5	Health and Sanitation.	341,502,220	585,790,860	745,684,447	72%	27%	49%
	Totals AIA	363,129,898	615,261,490	775,882,124	69%	26%	48%
	Grand totals	758,248,136	983,296,708	1,155,598,482	30%	18%	24%

Performance of Own Source Revenue

27. During the reporting period, County Government generated a total of Kshs.1.15 billion from local generated revenue, which was 85.8 per cent of the annual target of Kshs. 1.34 billion. The County Government collected Kshs. 775.88 million of Appropriation in Aid (AiA) against a target of Kshs. 847.38 million. This represented 92 per cent. The revenue in the year 2022/23 had an overall negative variance of Kshs 192,280,870 on own source revenue, a negative variance of Kshs 120,780,134 on local Revenue and a negative variance of Kshs 71,500,736 on AIA. Analysis of twelve months own source revenue collection for July to June 2023 is shown in Table 13.

Table 13: Own Source Revenue Collection for the FY 2022/23

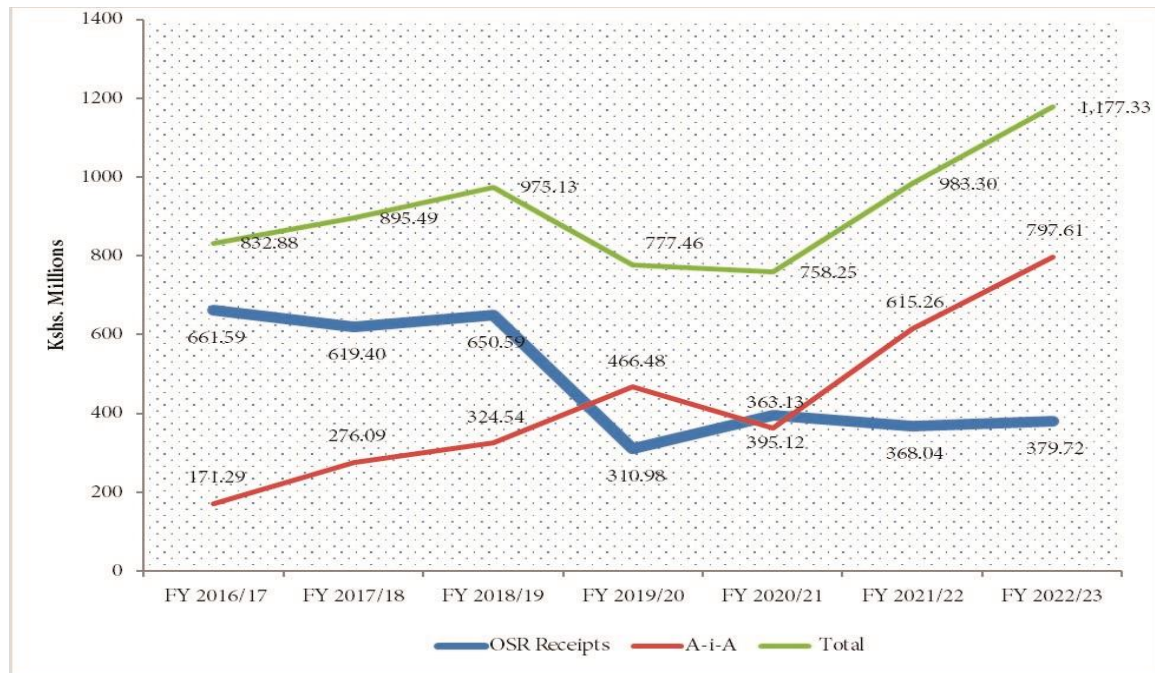
Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2022/23 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Local generated Revenue	500,000,000	379,219,866	120,780,134	76
Land Rates	50,000,000	24,934,080	25,065,920	50
Alcohol drinks licenses	7,500,000	7,269,900	230,100	97
Single Business Permits	93,908,828	74,418,765	19,490,063	79
Application fees	15,006,988	4,530,000	10,476,988	30
Renewal fees	6,342,869	7,158,783	-815,914	113
Duplicate permit	130,000	42,000	88,000	32
Conservancy fees	12,247,768	12,524,940	-277,172	102
Fire Fighting	19,199,668	20,644,050	-1,444,382	108
Advertisement fees	27,473,695	23,429,345	4,044,350	85
Food and Drugs Permit	7,711,493	3,367,390	4,344,103	44
Change of user fees	142,010	14,200	127,810	10
Parking fees	14,809,344	7,961,599	6,847,745	54
Bodaboda parking	10,378,584	2,236,100	8,142,484	22
Burial Fees	124,133	52,500	71,633	42
House Rent	6,179,220	8,740,100	-2,560,880	141
Stadium Hire	428,258	31,000	397,258	7
Miscellaneous Income	632,796	135,933	496,863	21
Plan Approval	21,854,301	8,263,361	13,590,940	38
Inspection fee	4,468,779	1,524,040	2,944,739	34
Technical services	0	0	0	0
Ground Rent	1,046,257	2,700,684	-1,654,427	258
Market fees	41,454,524	26,556,030	14,898,494	64
Enclosed Bus Park Fee	70,000,000	60,145,319	9,854,681	86
Slaughter fee	6,845,424	2,943,790	3,901,634	43
Plot transfer	454,672	210,000	244,672	46
Change of Business name	96,525	23,000	73,525	24
Impound Charges	2,706,094	293,400	2,412,694	11
Cess	48,000,000	53,460,955	-5,460,955	111

Revenue Stream	Annual Targeted Revenue (Kshs.)	Twelve Months of FY 2022/23 OSR Collection (Kshs.)	Variance (Kshs.)	% of Collection of OSR Against Annual Target
Other charges	1,644,536		1,644,536	0
Tender document sale	0	-	0	0
Penalty		2,807,175	-2,807,175	0
Market shops rent	3,284,552	1,807,700	1,476,852	55
Stock Sales	12,037,815	8,753,040	3,284,775	73
Other Revenue sources	13,890,866	12,240,687	1,650,179	88
Aids in Appropriation	847,382,860	775,882,124	71,500,736	92
Agriculture, livestock, fisheries, and co-op development	31,373,546	30,103,077	1,270,470	96
Tourism, Forestry, environment and natural resource and water	1,273,388	94,600	1,178,788	7
Roads and Public Works	4,051,688	0	4,051,688	0
Education, Science and ICT	22,217,476	0	22,217,476	0
Health and Sanitation.	767,056,828	745,684,447	21,372,381	97
Trade, Energy and Industrialization	0		0	0
Lands, Urban and Physical Planning	6,611,952	0	6,611,952	0
Housing and Sanitation	7,000,000	0	7,000,000	0
Public Administration	7,797,983	0	7,797,983	0
Total	1,347,382,860	1,155,101,990	192,280,870	86%

Source: County Treasury

28. Analysis of own-source revenue as a proportion of the annual revenue target indicates that Hospital AIA, Agriculture AIA, Ground Fees, House Rent, Cess, Bus Park and firefighting revenue streams achieved performance above 50 per cent. Figure 2 shows the Trend in own-source revenue collection from FY 2016/17 to FY 2022/23.

Figure 2: Trend in Own- Source Revenue Collection from FY 2016/17 to FY 2022/23



Source: Bungoma County Treasury

Legal framework on Expenditure

29. PFMA, 2012 Section 130 (1) (b) (v) requires the County Executive Committee Member for Finance to submit to the County Assembly budget estimates that include all expenditure by vote and by program clearly identifying both recurrent and development expenditure. Further, the PFMA provides for fiscal rules which are provided as fiscal responsibility principles to be observed by County Governments in management of public finances. Specifically, PFMA 2012 and the PFM (County Government) Regulations, 2015 require county governments to enforce the following principles:

- i. The County Governments' recurrent expenditure shall not exceed the County Government total revenue.
- ii. In the Medium Term, a minimum of 30 percent of the County Governments' budget shall be allocated to the development expenditure.
- iii. The County Governments' expenditure on wages shall not exceed 35 percent of County Governments total revenue as prescribed by the County Executive Committee for Finance

Overall Performance of Expenditures

30. The total budget for the FY 2022/23 was Kshs 14.82 billion comprising of Kshs. 4.44 billion Development (30%) and Kshs 10.37 billion recurrent (70%) expenditure. The total actual expenditure in the FY 2022/23 was Kshs.12.72 billion

of which actual expenditure on development was Kshs. 2.82 billion while on recurrent was Kshs 9.93 billion representing 21% and 73% of total actual revenues of Kshs 13.67 billion on development and recurrent programmes respectively.

Table 14: Overall Performance of Expenditures

Item	Amount	Percentage of Total Revenue
Total Actual Revenue		100%
	13,674,044,994	
Total Actual Expenditure		93%
	12,752,901,294	
Recurrent Expenditure	9,932,380,751	73%
Wages	5,520,728,525	40%
Operations and Maintenance	4,411,652,225	32%
Development Expenditure	2,820,520,543	21%

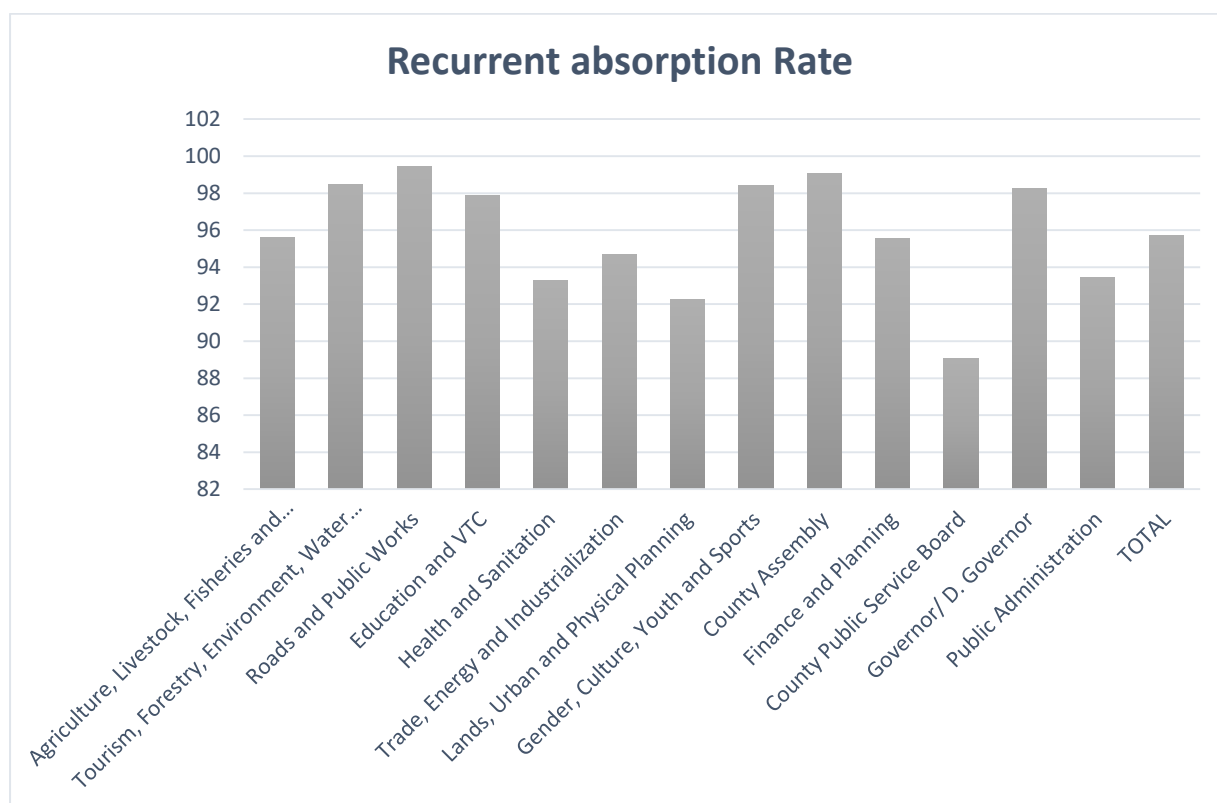
Absorption Rates of the recurrent Expenditure

31. Absorption measures performance of the actual expenditure against the approved budget estimates. In FY 2022/23 the total recurrent expenditure was Ksh 9.93 billion, while the total revenue for the same period was Ksh 10.37 billion representing 96 percent of the total recurrent budget estimates.

Table 15: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2022/23

Department	Recurrent Budget Allocation	Recurrent Actual Expenditure	Percentage
Agriculture, Livestock, Fisheries and Cooperative Development	452,353,687	432,462,788	96
Tourism, Forestry, Environment, Water and Natural Resources	378,350,214	372,655,325	98
Roads and Public Works	170,701,922	169,717,456	99
Education and VTC	1,606,628,776	1,572,161,125	98
Health and Sanitation	3,434,904,489	3,204,986,740	93
Trade, Energy and Industrialization	64,762,186	61,310,196	95
Lands, Urban and Physical Planning	175,168,609	161,581,928	92
Gender, Culture, Youth and Sports	142,142,657	139,867,616	98
County Assembly	1,187,560,394	1,176,738,008	99
Finance and Planning	1,486,716,446	1,420,911,540	96
County Public Service Board	54,046,205	48,132,805	89
Governor/ D. Governor	554,310,467	544,659,416	98
Public Administration	671,209,128	627,195,808	93
TOTAL	10,378,855,180	9,932,380,751	96

Figure 3: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2022/23



Absorption Rates of the Development Expenditure

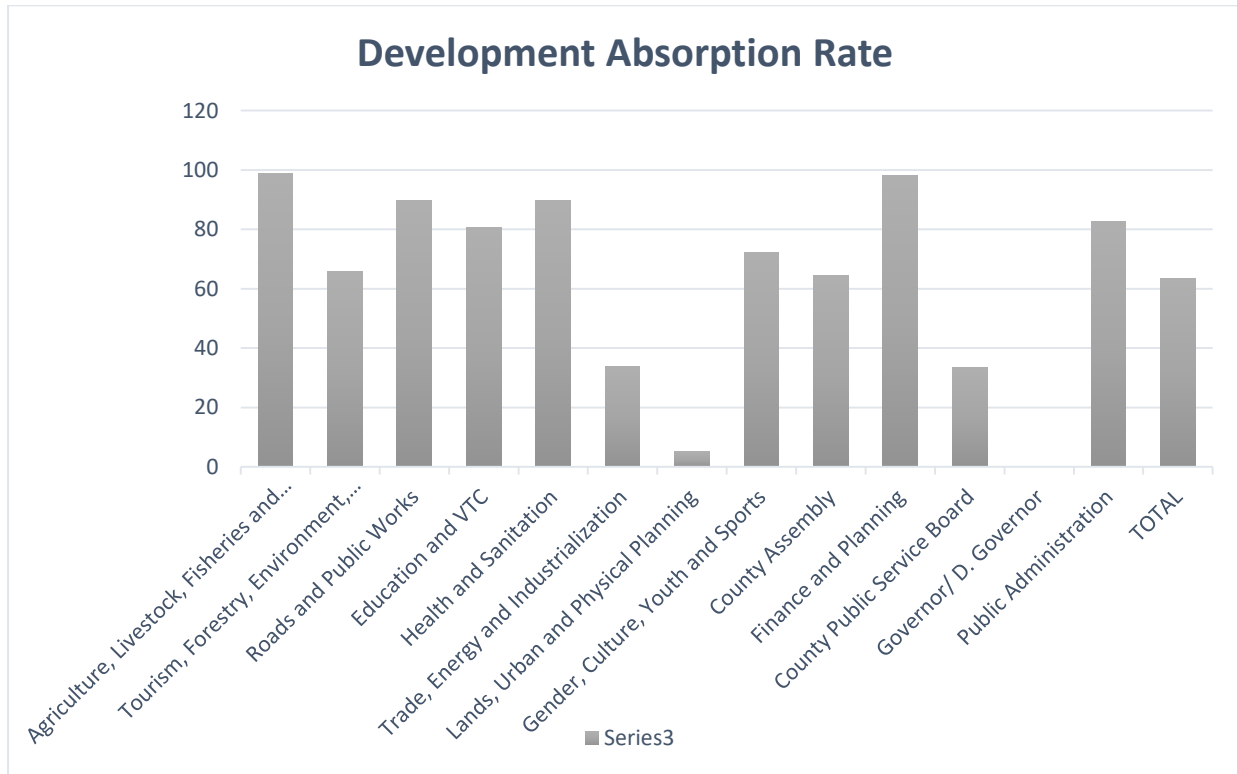
32. The total actual development expenditure In the FY 2022/23 amounted to Ksh 2.82 billion against a budget of Ksh 4.44 billion representing an absorption of 63.5 percent of the total development budget as shown in Table 16 and figure 4 below.

Table 16: Absorption Rate of the development expenditure of FY 2022/23

Department	Dev. Budget Allocation	Dev. Actual expenditure	Percentage (%)
	Dev	Dev	Rec
Agriculture, Livestock, Fisheries and Cooperative Development	779,785,147	770,036,212	99
Tourism, Forestry, Environment, Water and Natural Resources	373,341,094	245,356,448	66
Roads and Public Works	966,656,933	869,160,607	90
Education and VTC	233,631,139	188,299,642	81
Health and Sanitation	191,976,917	172,496,546	90
Trade, Energy and Industrialization	224,111,671	75,469,481	34
Lands, Urban and Physical Planning	1,115,800,763	57,534,962	5
Gender, Culture, Youth and Sports	200,208,504	144,558,160	72
County Assembly	106,793,185	68,711,338	64
Finance and Planning	155,867,884	153,131,111	98
County Public Service Board	10,000,000	3,346,658	33

Department	Dev. Budget Allocation	Dev. Actual expenditure	Percentage (%)
Governor/ D. Governor	0	0	0
Public Administration	87,710,201	72,419,378	83
TOTAL	4,445,883,438	2,820,520,543	63

Figure 4: Absorption Rate of the development expenditure of FY 2022/23



E. Compliance with Fiscal responsibility Principles

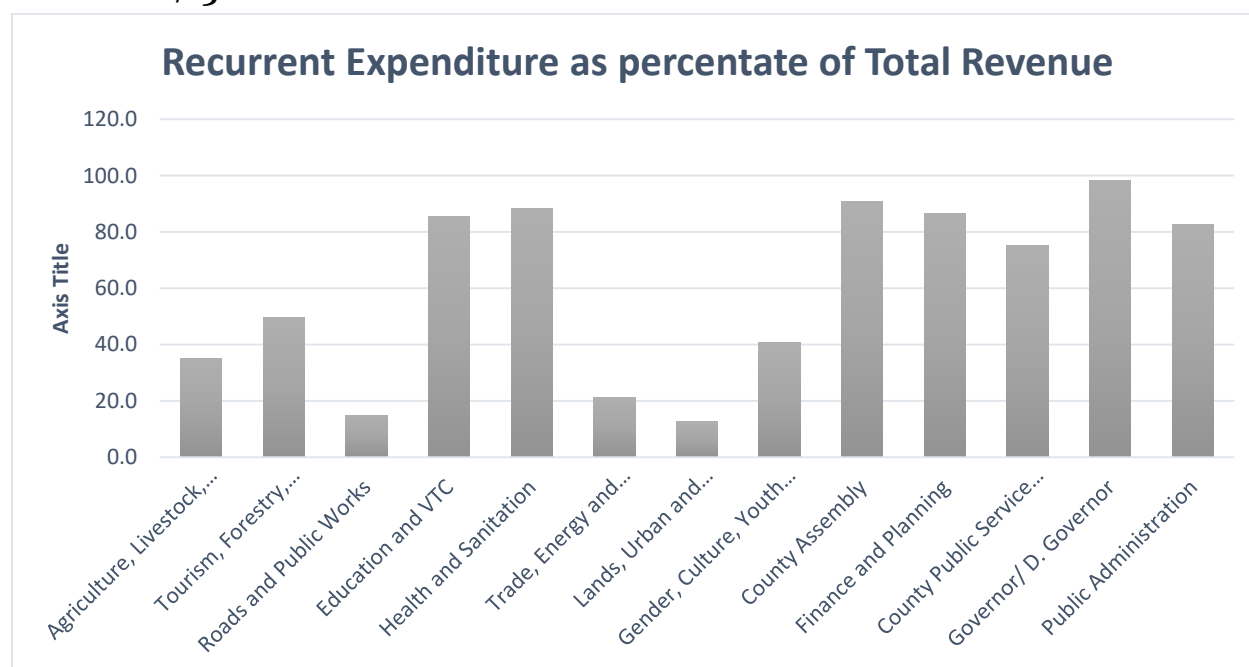
Recurrent Expenditure as a percentage of total Revenue

33. The PFMA 2012 Section 107(2a) provides that the County treasury shall ensure that the County government expenditure shall not exceed the County government total revenue. In the FY 2022/23 the total recurrent expenditure was Ksh 9.92 billion, while the total revenue for the same period was Ksh 14.82 representing 66.9 percent of the total revenue available to the county. In this regard the total recurrent expenditure was within the PFMA threshold as at the end FY 2022/23.

Table 17: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2022/23

Department	Total Budget Allocation	Actual Recurrent Expenditure	Percentage
Agriculture, Livestock, Fisheries and Cooperative Development	1,232,138,834	432,462,788	35.099
Tourism, Forestry, Environment, Water and Natural Resources	751,691,308	372,655,325	49.576
Roads and Public Works	1,137,358,855	169,717,456	14.922
Education and VTC	1,840,259,915	1,572,161,125	85.431
Health and Sanitation	3,626,881,406	3,204,986,740	88.368
Trade, Energy and Industrialization	288,873,857	61,310,196	21.224
Lands, Urban and Physical Planning	1,290,969,372	161,581,928	12.516
Gender, Culture, Youth and Sports	342,351,161	139,867,616	40.855
County Assembly	1,294,353,579	1,176,738,008	90.913
Finance and Planning	1,642,584,330	1,420,911,540	86.505
County Public Service Board	64,046,205	48,132,805	75.153
Governor/ D. Governor	554,310,467	544,659,416	98.259
Public Administration	758,919,329	627,195,808	82.643
TOTAL	14,824,738,618	9,932,380,751	66.999

Figure 5: Actual Recurrent Expenditure as a percentage of the Total Revenue for FY 2022/23



Development Expenditure as a percentage of total Revenue

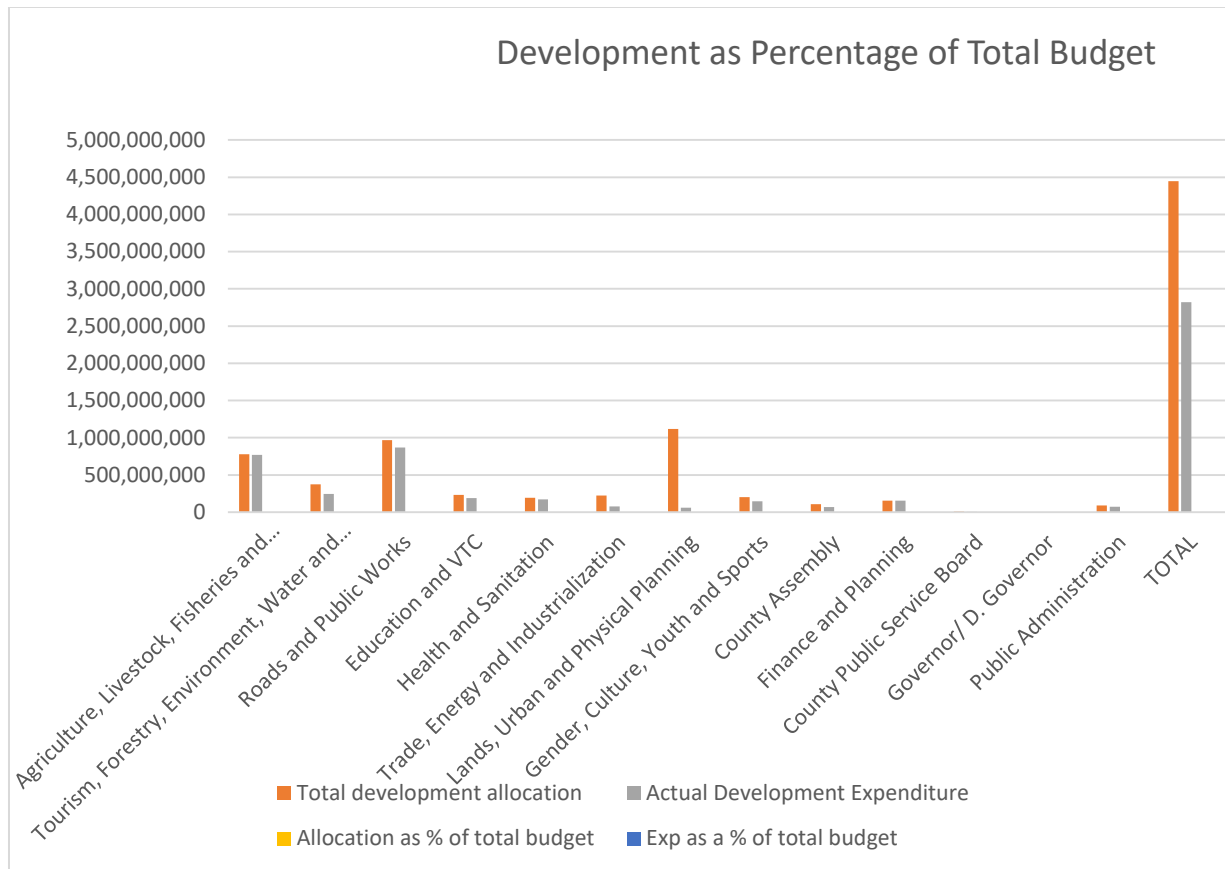
34. The total budget approved by the County Assembly In the FY 2022/23 amounted to 14.82 billion that comprised of Ksh 4.44 billion (30 percent)

allocated to development expenditure and Ksh 10.37 billion (70 percent) for recurrent expenditure. The aggregate development expenditure allocation conforms to section 107(2(b)) of the PFMA 2012, which requires that at least 30 percent of the budget be allocated for development programmes as shown in figure 6.

Table 18: Actual Development as percentage of actual total Expenditure for FY 2022/23

Department	Total Budget Allocation	Total development allocation	Actual Development Expenditure	Allocation as % of total budget	Exp as a % of total budget
Agriculture, Livestock, Fisheries and Cooperative Development	1,232,138,834	779,785,147	770,036,212	5.26	5.19
Tourism, Forestry, Environment, Water and Natural Resources	751,691,308	373,341,094	245,356,448	2.52	1.66
Roads and Public Works	1,137,358,855	966,656,933	869,160,607	6.52	5.86
Education and VTC	1,840,259,915	233,631,139	188,299,642	1.58	1.27
Health and Sanitation	3,626,881,406	191,976,917	172,496,546	1.29	1.16
Trade, Energy and Industrialization	288,873,857	224,111,671	75,469,481	1.51	0.51
Lands, Urban and Physical Planning	1,290,969,372	1,115,800,763	57,534,962	7.53	0.39
Gender, Culture, Youth and Sports	342,351,161	200,208,504	144,558,160	1.35	0.98
County Assembly	1,294,353,579	106,793,185	68,711,338	0.72	0.46
Finance and Planning	1,642,584,330	155,867,884	153,131,111	1.05	1.03
County Public Service Board	64,046,205	10,000,000	3,346,658	0.07	0.02
Governor/ D. Governor	554,310,467	0	0	0.00	0.00
Public Administration	758,919,329	87,710,201	72,419,378	0.59	0.49
TOTAL	14,824,738,618	4,445,883,438	2,820,520,543	30.0	19.03

Figure 6: Budgeted Development as percentage of the total budget for FY 2022/23



35. The total development Expenditure in FY 2022/23 amounted to Kshs 2.82 billion against a budget of 14.82 billion representing 19.03 percent of the total budget. The Public Finance Management Act, 2012 Section 107(b) requires that over the medium term, a minimum of 30 percent of each County Government’s budget shall be allocated to development expenditure. Even though the County Government met this requirement as far as the approved budget is concerned, in terms of actual expenditure, the expenditure was below target.

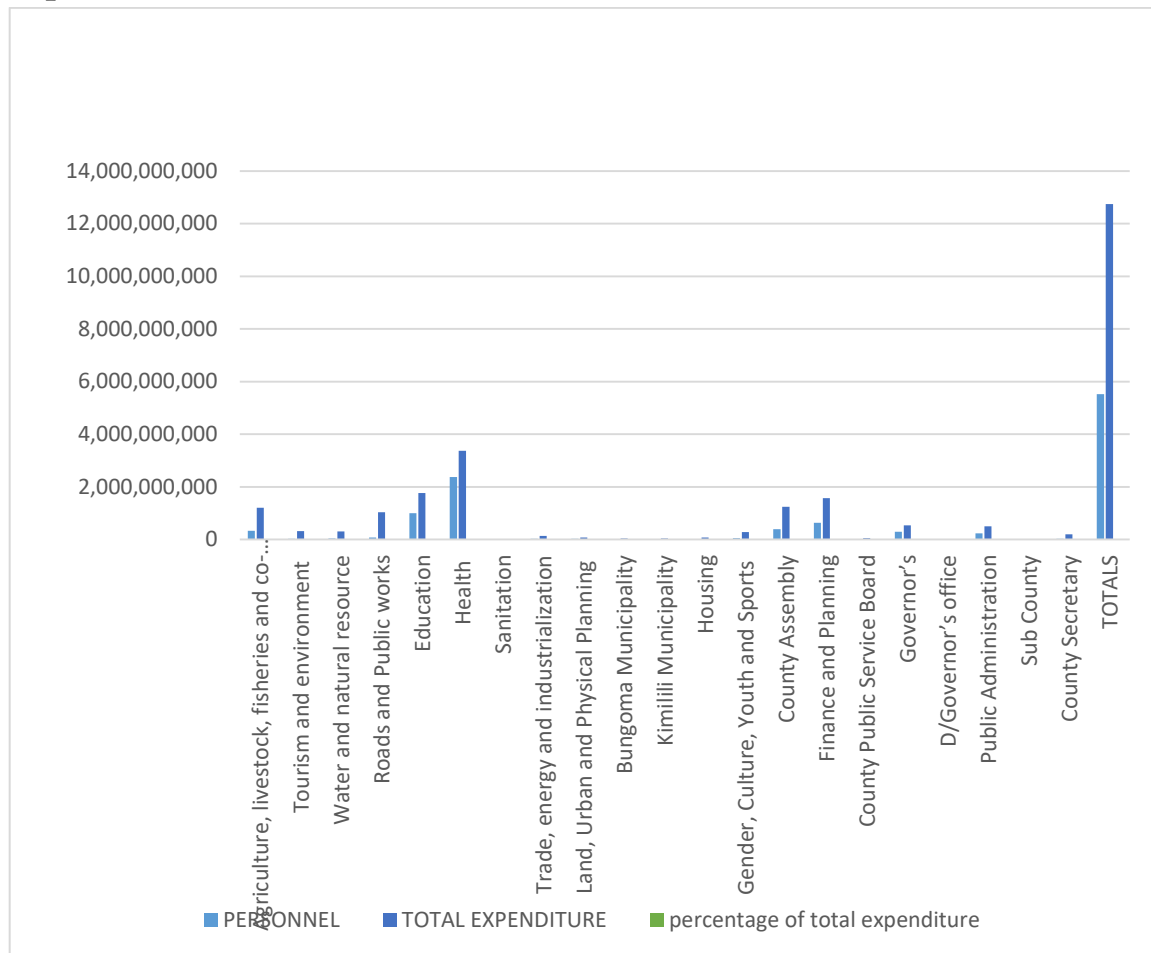
Expenditure on Wage bill

36. The total expenditure on wage bill reported by the County government amounted to Ksh 5.52 billion in the FY 2022/23. During the same period the total revenue available to the County government was Ksh13.67 billion. The Public Finance Management (County Governments) Regulations, 2015, requires that expenditure on wages and benefits for public officers shall not exceed 35 percent of the total revenue. The county government spent 40.4 per cent of the total revenue and 43.2 percent of total expenditure on wages which is slightly higher than the threshold of 35 per cent provided by PFMA 2012.

Table 19: Expenditure by Economic Classification

MINISTRY/DEPARTMENT	PERSONNEL	OPERATIONS AND MAINTENANCE	TOTAL RECURRENT	DEVELOPMENT	TOTAL EXPENDITURE
Agriculture, livestock, fisheries and co-op development	326,285,414	106,177,374	432,462,788	770,036,212	1,202,499,000
Tourism and environment	26,712,683	254,042,723	293,755,406	18,345,385	312,100,791
Water and natural resource	34,153,259	44,746,660	78,899,919	227,011,063	305,910,982
Roads and Public works	74,297,387	101,420,069	169,717,456	869,160,607	1,038,878,063
Education	1,001,786,400	570,374,725	1,572,161,125	188,299,642	1,760,460,767
Health	2,370,455,177	834,078,677	3,203,633,854	165,719,280	3,369,353,134
Sanitation	698,586	654,300	1,352,886	6,777,266	8,130,152
Trade, energy and industrialization	23,278,141	38,032,055	61,310,196	75,469,481	136,779,677
Land, Urban and Physical Planning	18,831,254	27,792,086	56,523,340	15,821,324	72,344,664
Bungoma Municipality	13,175,193	20,765,509	33,940,702	2,339,915	36,280,617
Kimilili Municipality	12,213,523	29,308,561	36,522,084	1,194,559	37,716,643
Housing	9,115,400	26,480,402	34,595,802	38,179,164	72,774,966
Gender, Culture, Youth and Sports	45,977,791	93,889,825	139,867,616	144,558,160	284,425,776
County Assembly	389,221,180	787,516,828	1,176,738,008	68,711,338	1,245,449,346
Finance and Planning	636,175,787	784,735,753	1,420,911,540	153,131,111	1,574,042,651
County Public Service Board	6,713,126	41,419,679	48,132,805	3,346,658	51,479,463
Governor's	286,882,127	245,025,826	531,907,953	0	531,907,953
D/Governor's office	0	18,751,463	12,751,463	0	12,751,463
Public Administration	225,655,929	262,331,630	487,987,559	8,422,621	496,410,180
Sub County	0	8,978,245	8,978,245	0	8,978,245
County Secretary	19,100,169	115,129,835	130,230,004	63,996,757	194,226,761
TOTALS	5,520,728,525	4,411,652,225	9,932,380,751	2,820,520,543	12,752,901,294

Figure 7: Actual Expenditure on Wages and Salaries as percentage of Total expenditure for the FY 2022/23



County Public Finance Management Challenges

37. There are some notable challenges in the management of county public finances that have persisted. First is irregular public procurement, such as, lack of proper documentation of the contracts awarded; variation of materials used in construction; engagement of service providers without proper contracts, un-procedural procurement of goods and services; awarding of contracts without performance bonds as required by the procurement law and awarding of same works to more than one contractor among others.

38. Second is the weak management of assets and liabilities characterized by incomplete fixed assets register leading to under estimation of the assets held by the County Government. This has been made worse by the delay in the completion of the formal transfer of assets and liabilities.

39. Third is the escalation of pending bills which is attributed to non-payment of contractors and suppliers of goods and services. In some instances, the county has failed to remit statutory deductions (including employee pension contributions and loan

deductions) to respective institutions.

40. Forth, the establishment and management of Public Funds without the requisite legal and administrative frameworks which affects the administration, accounting and reporting of these Funds.

41. Fifth, there are misalignment between financial reports prepared by the County Government and the financial records as captured in the Government's Integrated Financial Management Information System (IFMIS).

Measures to address some of the challenges faced by County Government

42. To address the above challenges, the County Treasury has been undertaking extensive capacity building initiatives targeting county staff. In addition, the National Treasury has been supportive in developing the capacity of county staff on various aspects of public finance management and will continue in order to ensure compliance with the legal requirements as contained in the PFM Act and Regulations.

43. In addition, through the National Government and in partnership with the World Bank, the County will continue implementing the Kenya Devolution Support Program (KDSP) which seeks to incentivize better PFM performance by providing additional resources for capacity development that achieve pre-agreed results in core PFM key result areas.

III. MACROECONOMIC DEVELOPMENTS AND OUTLOOK

A. World Economic Outlook

44. World economic growth slowed to 3.5 percent in 2022 from a growth of 6.3 percent in 2021 as high global inflation, energy and value chain disruptions, and impact of monetary policy tightening in most world economies weighed on economic activity (Table 20). The growth is projected to slow down further to 3.0 percent in 2023 and 2024 due to the impact of ongoing monetary policy tightening to address inflationary pressures. Global inflationary pressures have responded to policy tightening, but inflation exceeds central bank targets in most countries. Recent actions by authorities to contain banking sector challenges in the United States and Swiss Banking have reduced the immediate risk of financial sector instability. However, intensification of the conflict in Ukraine, volatility in the global oil prices and extreme weather-related shocks could weigh on the global economic outlook.

Table 20: Global Economic Performance

Economy	Growth (%)			
	Actual		Projected	
	2021	2022	2023	2024
World	6.3	3.5	3.0	3.0
Advanced Economies	5.4	2.7	1.5	1.4
<i>Of which: USA</i>	5.9	2.1	1.8	1.0
<i>Euro Area</i>	5.3	3.5	0.9	1.5
Emerging and Developing Economies	6.8	4.0	4.0	4.1
<i>Of which: China</i>	8.4	3.0	5.2	4.5
<i>India</i>	9.1	7.2	6.1	6.3
Sub-Saharan Africa	4.7	3.9	3.5	4.1
<i>Of which: South Africa</i>	4.7	1.9	0.3	1.7
Nigeria	3.6	3.3	3.2	3.0
Kenya*	7.6	4.8	5.5	5.6

Source: IMF World Economic Outlook, July 2023. *National Treasury Projection

45. Advanced economies are projected to record a slower growth of 1.5 percent in 2023 and 1.4 percent in 2024 from 2.7 percent in 2022. About 93 percent of the countries in the advanced economies are projected to have a lower growth in 2023 and 2024. This slowdown is largely driven by aggressive monetary policy tightening in advanced economies that have increased concerns about escalating financial markets uncertainty, particularly persistent high interest rates and vulnerability of the banking sector.

46. Growth in the emerging market and developing economies, is projected to be broadly stable at 4.0 percent in 2023 and 4.1 percent in 2024, although with notable shifts across regions. The sluggish global growth, high inflation rates and the challenging global and domestic financial conditions continue to weigh on the growth for sub-

Saharan Africa region. The region economic growth is projected to slow down to 3.5 percent in 2023 from 3.9 percent in 2022, before picking up to 4.1 percent in 2024.

B. Kenya's Economic Performance and Outlook

47. The Kenyan economy in 2022 demonstrated resilience in the face of severe multiple shocks that included the adverse impact of climate change, lingering effects of COVID-19, global supply chain disruption and the impact of Russia-Ukraine conflict. As such, the economic growth slowed down to 4.8 percent in 2022 from 7.6 percent in 2021.

48. The County's contribution to the country's Gross Value Added in 2022 was 2.1% up from 2.0% in 2021. The Gross County Product (GCP) growth rate was 3.7 % while the GCP per capita in 2022 was 145,439 up from 130,006 in 2021.

49. Agriculture's contribution to the country's GDP was 21% in 2022 which was a significant influence on the overall economic performance. However, there was a contraction in the agriculture sector of 0.4 percent 2021 and 1.6 percent in 2022. This was occasioned by the severe drought experienced in 2020. The drought not only aggravated the inflationary pressures but also subjected millions of people to severe food insecurity, loss of lives, livelihoods and led to loss of livestock. The County contributed significantly to the agricultural Gross Value Added at 3.7%.

50. The performance of the industry sector slowed down to 3.5 percent in 2022 compared to a growth of 6.8 percent in 2021 on account of a slowdown in activities in the manufacturing, electricity and water supply and construction sub-sectors. The county contributed 0.9% to the manufacturing sector over the period 2018-2022 . to other industry activities excluding manufacturing, the county contributed 0.8%.

51. In the year, services sector remained strong growing at 6.7 percent, with improved performance in information and communication, financial and insurance and professional, administrative and support services sub-sectors. There were also substantial growths in accommodation and food services, and transport and storage sub-sectors. The county's contribution to the services sector was 1.7%.

52. In the first and second quarter of 2023, real GDP growth was at 5.3 and 5.4 percent respectively mainly due to a 5.8 percent recovery in the agricultural activities that reflected improved rainfall conditions and the impact of fertilizer and seed subsidies provided to the farmers by the Government (Table 21). The recovery in agriculture was reflected in enhanced production, especially of food crops that led to significant increase in export of vegetables and fruits.

Table 21: Sectoral GDP Performance

Sectors	2021	2022	2023 Q1
1. Primary Industry	0.5	(1.0)	5.6
1.1. Agriculture, Forestry and Fishing	(0.4)	(1.6)	5.8
1.2 Mining and Quarrying	18.0	9.3	3.3
2. Secondary Sector (Industry)	6.8	3.5	2.4
2.1. Manufacturing	7.3	2.7	2.0
2.2. Electricity and Water supply	5.6	4.9	2.3
2.3. Construction	6.7	4.1	3.1
3. Tertiary sector (Services)	9.6	6.7	6.0
3.1. Wholesale and Retail trade	8.0	3.8	5.7
3.2. Accomodation and Restaurant	52.6	26.2	21.5
3.3. Transport and Storage	7.4	5.6	6.2
3.4. Information and Communication	6.1	9.9	8.7
3.5. Financial and Insurance	11.5	12.8	5.8
3.6. Public Administration	6.0	4.5	6.6
3.7. Others	10.8	5.2	4.9
of which: Professional, Admin & Support Services	7.1	9.4	7.3
Real Estate	6.7	4.5	5.2
Education	22.8	4.8	3.6
Health	8.9	4.5	5.4
Taxes less subsidies	11.9	7.0	4.4
Real GDP	7.6	4.8	5.3

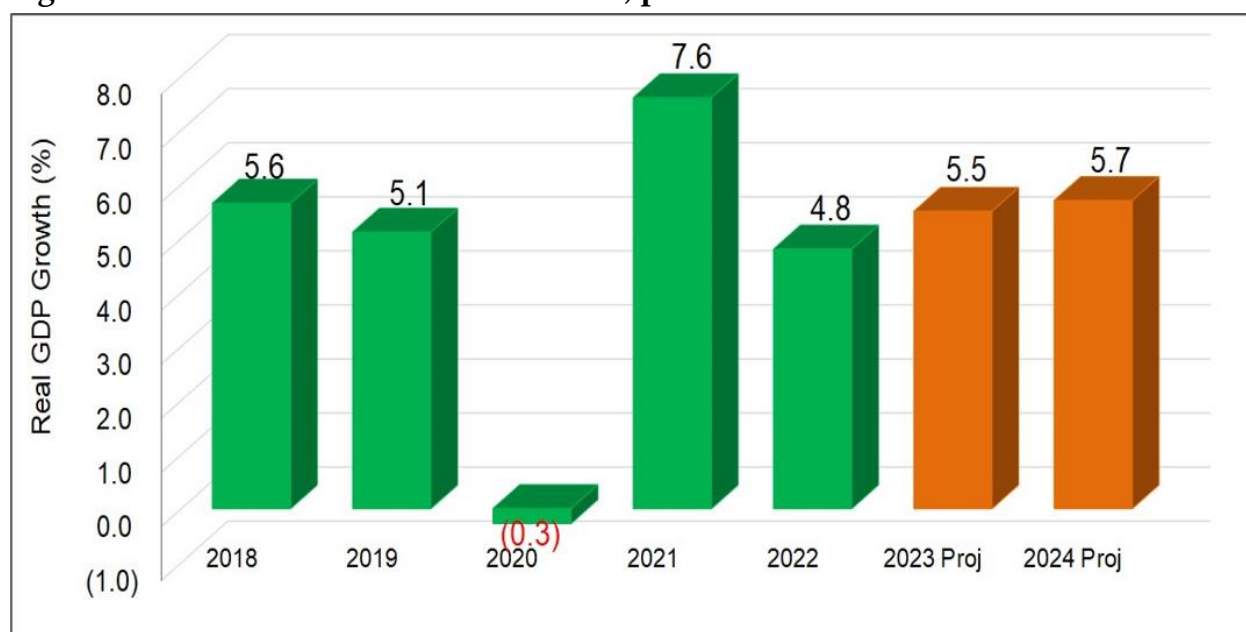
Source of Data: Kenya National Bureau of Statistics

53. Manufacturing sub-sector expanded by 2.0 percent in the first quarter of 2023 mainly supported by the manufacture of food products that included bakery products and processing and preservation of fish. In the non-food manufacturing the growth performance was supported by substantial growth in the manufacture of basic metals and fabricated metal products. Electricity and Water Supply sub-sector expanded by 2.3 percent supported by increased generation of electricity from renewable sources such as geothermal and wind that more than offset the decline in generation from hydroelectric sources. However, construction activities slowed down due to the decline in the volume of cement consumption and imports of various construction materials such as bitumen and iron and steel.

54. The activities in the services sector remained strong in the first quarter of 2023 growing by 6.0 percent largely characterized by significant growths in accommodation and food Service; information and communication technology; transportation and storage; financial and insurance; and wholesale and retail trade sub-sectors.

55. Economic growth is projected at 5.5 percent in 2023 and 5.7 percent in 2024 supported by broad-based private sector growth and sustained government investment in the nine priority value chains (Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue economy, Natural Resources (including Minerals and Forestry), and Building Materials). Additionally, public sector investments in infrastructure and implementation of prudent fiscal and monetary policies will continue to support economic activity (Figure 8).

Figure 8: Annual Real GDP Growth Rates, percent



Source of Data: Kenya National Bureau of Statistics

Inflation Developments

56. Inflation remained above the Government target range of 5 ± 2.5 percent from June 2022 to June 2023. However, it declined significantly to 6.7 percent in August 2023, from a peak of 9.6 percent in October 2022. The decline largely reflects the easing of food prices and impact of monetary policy tightening (Figure 9).

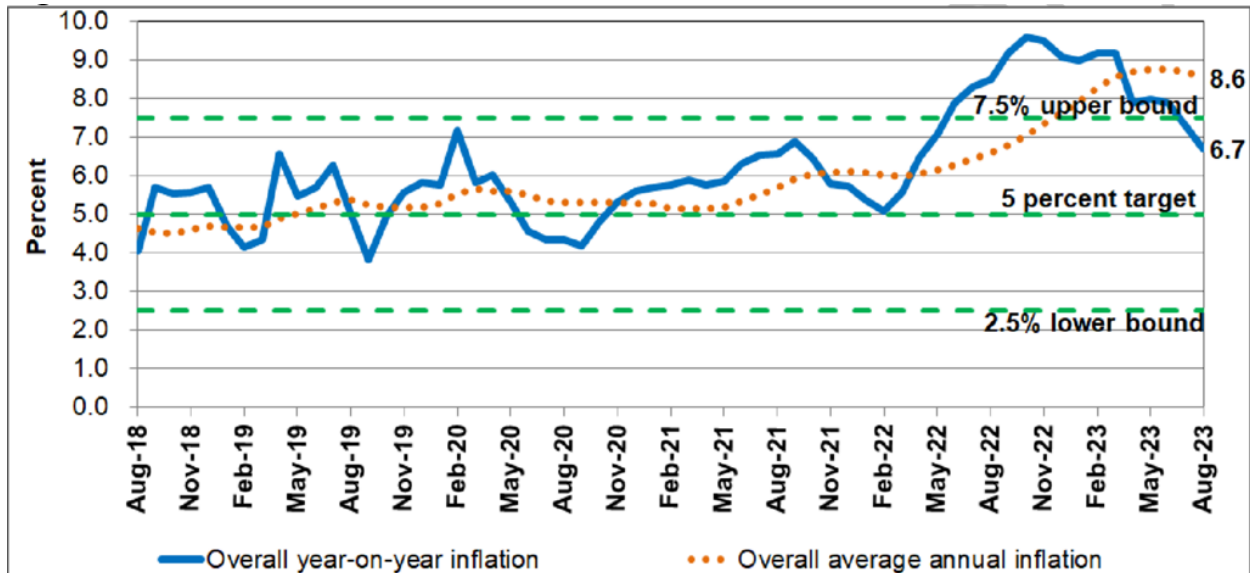
57. Food inflation remained the dominant driver of overall inflation in August 2023. However, it declined to 7.5 percent in August 2023 from a peak of 15.0 percent in August 2022 reflecting easing of food prices arising from increased supply due to ongoing harvests, seasonally factors, international developments and Government measures on zero rated imports. Nonetheless, sugar prices remained elevated driven by domestic and global factors.

58. Fuel inflation remained elevated driven by high energy prices. It increased to 14.2 percent in August 2023 from 8.6 percent in August 2022. The increase reflects gradual withdraw of the fuel subsidize from September 2022 and the upward adjustment of electricity tariff from April 2023. In addition, the upward adjustment of VAT on petroleum product in July 2023 from 8.0 percent to 16.0 percent exacted upward pressures on prices. However, prices of cooking gas continued to decline and moderated inflation reflecting the impact of the zero-rating of VAT on liquefied petroleum gas (LPG).

59. Core (non-food non-fuel) inflation increased from 3.2 percent in August 2022, to a peak of 4.4 percent in March 2023, and has declined to 3.7 percent in August 2023. The

decline is attributed to the contractionary monetary policy aimed at taming the spillover effects of high energy prices.

Figure 9: Inflation Rate, Percent

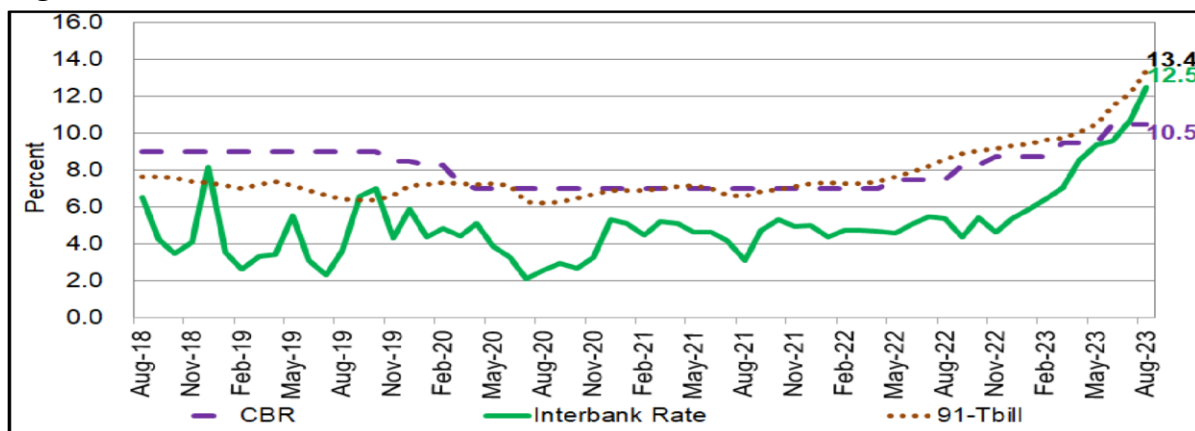


Source of Data: Kenya National Bureau of Statistics

Interest Rates Developments

60. The interbank rate increased to 12.5 percent in August 2023 compared to 5.4 percent in August 2022 while the 91-day Treasury Bills rate increased to 13.4 percent compared to 8.6 percent over the same period (Figure 10). The 182-day Treasury Bills rate increased to 13.4 percent in August 2023 from 9.5 percent in August 2022 while the 364-day also increased to 13.6 percent from 9.9 percent over the same period. The introduction of the interest rate corridor, in August 2023, is expected to align the interbank rate to the Central Bank Rate and thereby improve the transmission of the monetary policy.

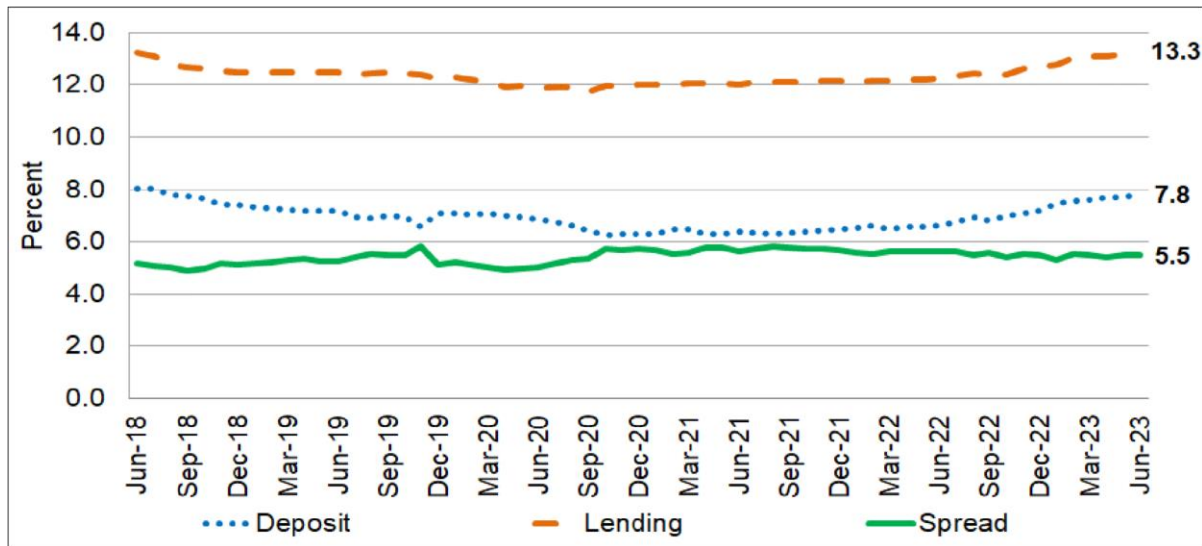
Figure 10: Short Term Interest Rates, Percent



Source of Data: Central Bank of Kenya

61. Commercial banks average lending and deposit rates increased to 13.3 percent in June 2023 from 12.3 percent in June 2022 while the average deposit rate increased to 7.8 percent from 6.6 percent over the same period. Consequently, the average interest rate spread declined to 5.5 percent in June 2023 from 5.7 percent in June 2022

Figure 11: Commercial Bank Rates, Percent



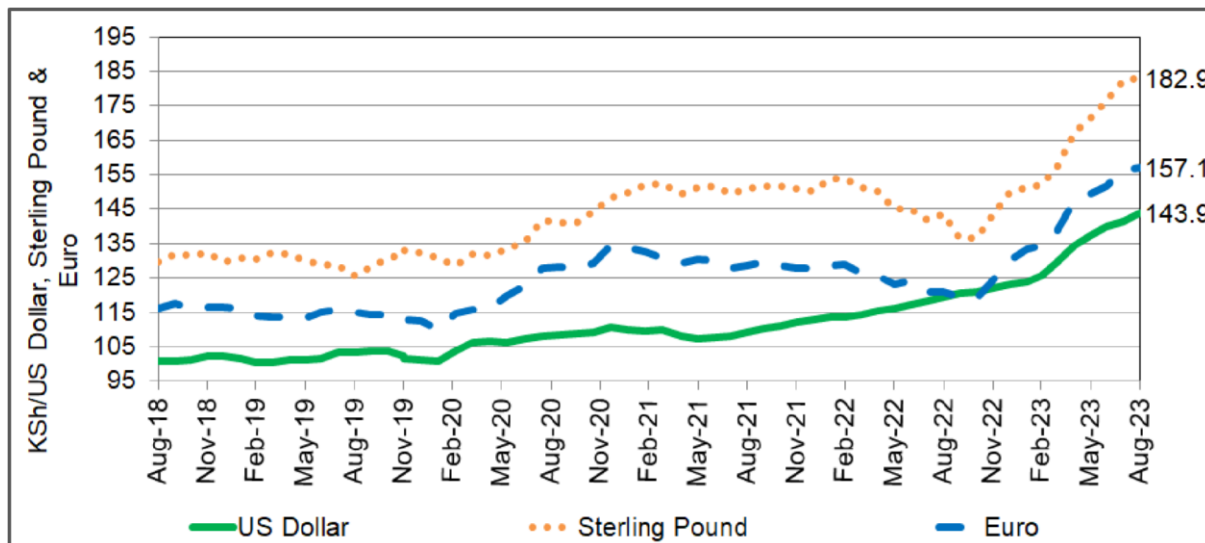
Source of Data: Central Bank of Kenya

Exchange Rate Developments

62. The exchange rate to the Kenya shilling weakened at a rate of 20.5 percent in the 12 months to August 2023 compared to 9.3 percent in the 12 months to August 2022. The Kenya shilling exchanged at Ksh 143.9 in August 2023 compared to Ksh 119.5 in August 2022. Against the Euro, the Kenya shilling weakened to exchange at Ksh 157.1 in August 2023 compared to Ksh 121.0 in August 2022 while against the Sterling Pound the Kenyan shilling weakened to exchange at Ksh 182.9 compared to Ksh 143.5, over the same period (Figure 12).

63. The Kenyan shilling was supported by increased remittances, adequate foreign exchange reserves and improved exports receipts.

Figure 12: Kenya Shillings Exchange Rate



Source of Data: Central Bank of Kenya

C. Kenya’s Macroeconomic Outlook

64. Kenya’s economic performance is projected to remain strong and resilient over the medium term (Table 22 in calendar years). The economy recorded a strong growth of 5.3 percent in the first quarter reflecting a strong recovery in agriculture sector and services sector including financial and insurance, information and communication, wholesale and retail trade and transport and storage. The economy is expected to remain strong and expand by 5.5 percent in 2023 (5.6 percent in FY 2023/24) and 5.7 percent in 2024 (5.9 percent in FY 2024/25).

65. This growth will be supported by the strong recovery in agriculture and resilient services sector that both drive the industrial sector. The adequate rainfall during the long rain season in most parts of the country and the anticipated short rains later in 2023 will continue to support activities in the agriculture, electricity, and water supply sectors. The improved availability of raw materials following the recovery in agriculture and a decline in global commodity prices will support food processing in the manufacturing sector. Additionally, activities in the construction sector will be boosted by the affordable housing programme. Services sector will be supported by resilient activities in the financial and insurance, information and communication, wholesale and retail trade and transport and storage, among others. The easing of global commodity prices and supply chain constraints coupled with robust private sector investment are expected to support domestic demand.

66. On the demand side, private consumption is expected to remain on a robust growth path in the near term. The easing of inflationary pressures will result in strong household disposable income, which in turn will support household consumption. The interventions by the Government through the financial inclusion initiative popularly

known as the Hustlers Fund will strengthen MSMEs thereby correcting market failures for the vast majority of Kenya's at the bottom of the pyramid. This will strengthen the private sector led growth opportunities.

67. The development spending in the budget will be retained at an average of 5.6 percent of GDP so as not to impact on growth momentum. This will enhance Government investment in the nine priority value chains (Leather, Cotton, Dairy, Edible Oils, Tea, Rice, Blue economy, Natural Resources (including Minerals and Forestry), and Building Materials). Additionally, it will support investments in key projects under the Bottom-Up Economic Transformation Agenda (BETA) including construction of dams, improvement of road networks and ports and laying of additional National Fiber Optic network.

68. Kenya's exports of goods and services is expected to continue strengthening supported by receipts from tourism and implementation of crops and livestock value chains, specifically, exports of tea, coffee, vegetables and fresh horticultural produce, among others. The expected recovery of Kenya's trading partners and the implementation of Africa Continental Free Trade Area (AfCFTA) will enhance demand for exports of Kenyan manufactured products. Current account deficit will average 5.4 percent of GDP between 2023 and 2027. Improvement in the current account, boosted by robust export earnings and strong remittance inflows will continue to support stability in the foreign exchange market.

Monetary Policy Management

69. The monetary policy is aimed at achieving price stability and providing adequate credit to support economic activity. Consequently, overall inflation is expected to remain within the Government target range of 5 ± 2.5 percent in the medium term. This will be supported by muted demand pressures and easing domestic and global food prices.

70. The Central Bank of Kenya (CBK) has implemented an interest rate corridor to facilitate alignment of the short term rates with the Central Bank Rate (CBR), reduce volatility in the interbank rate and improve monetary policy transmission. The interest rate corridor is set at ± 250 basis points around the CBR. In addition, the CBK has reduced the applicable interest rate to the Discount Window from 600 basis points to 400 basis points above CBR to improve access to the Window.

71. The Central Bank has introduced DhowCSD, an upgraded Central Securities Depository infrastructure that offers a simple, efficient, and secure portal by the Central Bank of Kenya (CBK) to enable the public to invest in Government of Kenya securities. The DhowCSD will transform Kenya's financial markets through enhanced operational efficiency and expansion of digital access, market deepening for broader financial inclusion, and improved monetary policy operations. Additionally, the DhowCSD will

improve the functioning of the interbank market by facilitating collateralized lending amongst commercial banks and further reduce segmentation in the interbank market.

Table 22: Kenya's Macroeconomic Indicators and Projections

	2020	2021	2022	2023	2024	2025	2026	2027
	Act	Prel. Act	Prel. Act	Proj.	BROP 2023	BROP 2023	BROP 2023	BROP 2023
<i>annual percentage change, unless otherwise indicated</i>								
National Account and Prices								
Real GDP	-0.3	7.6	4.8	5.5	5.7	6.0	6.2	6.3
Agriculture	4.6	-0.4	-1.6	5.0	4.2	4.1	4.2	4.3
Industry	3.2	6.8	3.5	3.2	3.8	4.2	4.5	4.9
Services	-1.8	9.6	6.7	5.9	6.3	6.5	6.8	6.9
GDP deflator	4.9	4.3	6.0	7.6	4.7	4.7	4.8	4.6
CPI Index (eop)	5.6	5.7	9.1	6.3	5.0	5.0	5.0	5.0
CPI Index (avg)	5.3	6.1	7.6	7.6	5.0	5.0	5.0	5.0
Terms of trade (-deterioration)	-5.3	-2.2	0.7	-8.3	1.6	1.2	1.4	2.4
Money and Credit (end of period)								
Net domestic assets	15.9	15.2	13.0	9.6	10.3	10.8	10.0	10.8
Net domestic credit to the Government	26.7	18.9	10.5	8.8	9.4	8.1	6.6	5.9
Credit to the rest of the economy	10.1	12.2	10.9	11.0	14.6	15.9	15.2	16.4
Broad Money, M3 (percent change)	6.9	10.5	13.2	12.3	11.3	11.0	10.9	11.3
Reserve money (percent change)	10.5	4.0	3.2	12.2	11.2	10.8	10.8	11.1
<i>in percentage of GDP, unless otherwise indicated</i>								
Investment and Saving								
Consumption	88.3	88.7	90.1	89.5	90.1	86.5	84.4	84.0
Central Government	12.5	12.1	12.3	10.2	9.8	9.4	9.2	9.3
Private	75.4	74.6	75.6	79.3	80.4	77.1	75.2	74.7
Gross Fixed Capital Investment	19.7	20.4	19.2	19.4	20.2	21.9	22.9	23.6
Central Government	5.5	4.5	3.8	3.9	4.6	5.0	5.1	5.1
Private	14.2	15.9	15.4	15.5	15.7	16.9	17.7	18.5
Gross National Saving	14.9	15.6	14.1	14.3	14.9	16.3	17.4	17.9
Central Government	-3.3	-4.4	-4.1	-4.1	-3.4	-2.4	-1.5	-1.2
Private	18.1	20.0	18.2	18.4	18.4	18.6	18.9	19.1
Exports value, goods and services	9.7	10.8	12.2	13.9	14.6	13.7	12.8	11.7
Imports value, goods and services	17.7	19.9	21.5	23.5	24.1	22.6	20.6	20.0
Current external balance, including official transfers	-4.8	-4.8	-5.1	-5.1	-5.3	-5.6	-5.4	-5.6
Gross reserves in months of next yr's imports	4.5	5.0	5.5	4.7	5.4	5.6	5.2	5.4
Gross reserves in months of this yr's imports	5.6	5.6	5.6	5.6	5.6	5.6	5.6	5.6
<i>fiscal years, in percentage of GDP, unless otherwise indicated</i>								
Central Government Budget								
Total revenue	16.5	16.0	17.3	16.5	18.6	18.8	19.2	19.7
Total expenditure and net lending	24.4	24.6	23.8	22.6	24.2	23.5	23.1	23.3
Overall Fiscal balance excl. grants	-7.9	-8.6	-6.5	-6.0	-5.6	-4.7	-4.0	-3.6
Overall Fiscal balance, incl. grants	-7.7	-8.3	-6.3	-5.9	-5.4	-4.4	-3.7	-3.3
Overall Fiscal balance, incl. grants, cash basis	-7.6	-8.3	-6.2	-5.6	-5.4	-4.4	-3.7	-3.3
Primary budget balance	-3.4	-3.9	-1.6	-0.8	0.3	0.9	1.2	1.3
Public debt								
Nominal central government debt (eop), gross	68.4	68.0	71.4	68.5	65.8	63.0	60.1	57.1
Nominal debt (eop), net of deposits	63.4	64.7	68.0	65.5	63.1	60.5	57.9	55.2
Domestic (gross)	32.8	34.1	33.9	32.5	31.9	31.6	30.5	29.3
Domestic (net)	27.9	30.8	30.5	29.5	29.2	29.1	28.3	27.3
External	35.5	33.9	37.5	36.0	33.9	31.4	29.6	27.8
Memorandum Items:								
Nominal GDP (in Ksh Billion)	10,715	12,028	13,368	15,180	17,083	18,948	21,057	23,304
Nominal GDP (in US\$ Million)	100,658	109,697	113,421	104,840	122,633	134,142	146,928	161,581

Risks to the economic outlook

72. There are downside risks to this macroeconomic outlook emanating from domestic as well as external sources. On the domestic front, risks relate to unpredictable weather conditions due to the impact of climate change which could adversely affect agricultural production and result to domestic inflationary pressures and food insecurity.

73. On the external front, uncertainties in the global economic outlook stemming from the current geopolitical tension could result in higher commodity prices and slowdown the global economic recovery which could impact on the domestic economy. Weaker global demand could adversely affect the Kenya's exports, foreign direct investments and remittances. Additionally, high international commodity prices pose a risk to global and domestic inflation outcomes which could lead to further tightening of financial conditions. Continued strengthening of US dollar against other global currencies arising from aggressive monetary policy tightening present significant risks to financial flows and puts pressures on the exchange rate with implication to growth and inflation.

74. Upside risks are mostly linked to early easing of global financing conditions and lower international fuel and food prices, which would strengthen Kenya's external balances. Optimal coordination between monetary and fiscal policies are expected to result to a stable macroeconomic condition which is a necessary condition for investment and savings thereby promoting economic growth.

IV. RESOURCE ALLOCATION FRAMEWORK

A. Implementation of the FY 2023/24 Budget

75. Budget implementation during the first two months of the FY 2023/24 has progressed well. Total revenues amounted to Ksh 1.11 billion (7.9 percent of total budget) in August 2023 against a target of Ksh 1.16 billion implying a performance rate of 95 percent. Total expenditure for August 2023 was Ksh 0.66 billion and was below target of Ksh 1.16 billion by Ksh 0.50 billion. There are expenditure pressures arising from FY 2022/23 carryovers amounting to Ksh 1.15 billion which may necessitate revision of the budget to cater for emerging expenditure pressures. The County Government has however affirmed its strong commitment to contain expenditures and revenue recovery measures put in place. Fiscal deficit inclusive of grants is projected to decline and this will reduce the pending bills in the CDAs.

76. Total revenues for the FY 2023/24 are projected at Ksh 14.03 billion with local revenues projected at Ksh 2.04 billion (14 percent of the total revenue). Total expenditures are projected at Ksh 14.03 billion with recurrent expenditures projected at Ksh 9.27 billion (66 percent of total county budget), development expenditures are projected at Ksh 4.75 billion (34 percent of total county budget) and an allocation of Ksh 0.1 billion (0.7 percent of the total budget) to Contingency Fund. Transfer to other Government agencies (County assembly) is projected at Ksh 1.15 billion (8 percent of total county budget).

B. Fiscal Policy for FY 2024/25 and Medium-Term Budget

77. The fiscal policy stance in the FY 2024/25 and over the medium term aims at supporting the priority programmes of the County Government under the CIDP III (2023-2027) and the Bottom - Up Economic Transformation Agenda (BETA) of MTP IV (2023-2027) through a growth friendly fiscal plan designed to safeguarding livelihoods, creating jobs, reviving businesses, and economic recovery reduce poverty levels. Towards this end, emphasis will be placed on aggressive revenue mobilization through specific measures that have been proposed by the county treasury to enhance revenue generation and collection. These include;

- ✓ The Department of Finance and Economic planning shall, in collaboration with the County Assembly, fast track on the completion of relevant pieces of legislation to inform administration of various fees and charges.
- ✓ The Directorate of Revenue shall closely monitor payments from other Government bodies and agencies to ensure that due taxes, rates, and fees are paid.
- ✓ Collaboration between County Departments and Agencies (CDAs), National Government, private sector, civil society, and the general public for enhancement of the local revenue.

- ✓ Continuous performance appraisal for revenue collectors to monitor variations between collections and targets, this will bolster revenue from market fees and related streams;
- ✓ Proper and prompt accounting and reporting by receivers of revenue as per Section 157 (2) of PFMA, 2012.
- ✓ Utilization of services of the Office of county attorney to assist in revenue enforcement through legal processes.
- ✓ Collaboration with the Law courts administration in setting up an express special court on County Revenue matters.
- ✓ Enhancing the BARMS system modules to 100% cashless payments on all revenue streams to avert challenges associated with cash handling.

78. On the other hand, the County Government will sustain efforts to improve efficiency in public spending and ensure value for money by: eliminating non priority expenditures; rationalizing tax expenditures; scaling up the use of Public Private Partnerships financing for commercially viable projects; and rolling out an end-to-end e-procurement system. In order to ease the burden of pension payments, County Government will enhance budgetary allocation to cater for arrears and deficits to ensure compliance with the PFMA 2012.

79. Given the commitment to contain expenditures and revenue recovery measures put in place, fiscal deficit inclusive of grants is projected to decline and this will reduce the pending bills in the CDAs.

FY 2024/25 Fiscal Projections

80. In the FY 2024/25 total revenue including Appropriation-in-Aid (A-i-A) is projected at Ksh 15.26 billion. Of this, own source revenue is projected at Ksh 2.08 billion (13.7 percent of the total budget). This revenue performance will be underpinned by the on-going reforms in policy and revenue administration. The overall expenditure and net lending is projected at Ksh 15.26 billion comprising: recurrent expenditure of Ksh 9.79 billion (64 percent of total budget); development expenditure of Ksh 5.46 billion (36 percent of total budget); transfer to other entities (County Assembly) of Ksh 1.12 billion and Contingency Fund of Ksh 0.11 billion, respectively.

Medium Term Fiscal Projections

81. Over the medium term, the County Government total revenue including A-i-A is projected to increase from the projected Ksh 2.04 billion in the FY 2023/24 to Ksh 2.08 billion in the FY 2024/25. The revenues in FY 2024/25 comprise of local revenues of Ksh 905.9 million and Ministerial A-i-A of Kshs 1.18 billion.

82. In line with the fiscal consolidation plan, The County Government will continue with its revenue mobilization and expenditure prioritization policy geared towards

economic recovery. This will support sustained, rapid and inclusive economic growth, safeguard livelihoods and continue the fiscal consolidation programme, thus creating a fiscal space for the implementation of the priority programmes in the medium term. This will curtail growth in expenditures to ensure it attains its fiscal consolidation path over the medium term and strengthen management of public debt to minimize cost and risks of the portfolio. SWGs shall prepare Medium-Term Budgets that are consistent with the Medium-Term Fiscal Framework provided in the CBROP 2023.

C. FY 2024/25 and Medium-Term Budget Framework

83. The FY 2024/25 and the Medium-Term Budget will focus on the implementation of the policies, programmes initiatives in the CIDP III and promote investment initiatives in the five core thematic areas that are expected to have the highest impacts on the economy as well as household welfare. These include; Agricultural Transformation, Micro, Small and Medium Enterprise (MSME), Housing and Settlement, Health Care, Digital Superhighway and Creative Industry. In the Medium-Term Budget, MDAs will prioritize allocations towards the achievement of the BETA priorities.

84. The FY 2024/25 and the Medium-Term Budget will be based on MTP IV and will build on the progress made in the previous financial years. The County Government will continue to address the policy, legal, regulatory, and governance issues as a matter of priority to ensure optimal use of resources. To create fiscal space and guarantee appropriate phasing out of expenditure programmes, SWGs will undertake a thorough review of proposed MDAs Budgets for the FY2024/25 and the Medium Term and ensure that Budgets are directed towards improving productivity and achievement of MTP IV objectives.

Criteria for Resource Allocation

85. The County Government will continue to pursue priorities which are aimed at safeguarding livelihoods, creating jobs, reviving businesses and economic recovery. In addition, provision of core services, ensuring equity and minimizing costs through the elimination of duplication and inefficiencies will be prioritized. Realization of these objectives will have implications in the budget ceilings to be provided in the CBROP 2023. The following will serve as the criteria to guide prioritization and final allocation of resources:

- ✓ The programme performance review findings for the ongoing programmes
- ✓ Linkage of the programme with the objectives of the CIDP 2023 - 2027 and MTP IV.

- ✓ Degree to which a programme addresses core poverty and job creation interventions;
- ✓ Degree to which the programme is addressing the core mandate of the MDAs;
- ✓ The extent to which programmes are addressing all-inclusive growth and development based on sustainability, resiliency, green growth and empowerment;
- ✓ Expected outputs and outcomes from a programme;
- ✓ Backward and forward linkage of a programme with other Programmes;
- ✓ Extent to which the programme addresses Sustainable Development Goals
- ✓ Cost effectiveness and sustainability of the programme;
- ✓ Immediate response to the requirements of the implementation of the County functions and The Constitution;
- ✓ Ongoing activities of the strategic interventions initiated in previous Financial Years
- ✓ Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030;
- ✓ Degree to which a programme addresses job creation and poverty reduction;
- ✓ Degree to which a programme addresses the core mandate of the MDAs,
- ✓ Expected outputs and outcomes from a programme;
- ✓ Cost effectiveness and sustainability of the programme;
- ✓ Extent to which the Programme seeks to address the viable stalled projects and verified pending bills; and
- ✓ Requirements for furtherance and implementation of the Constitution.

86. Based on these broad guidelines, each sector is expected to develop and document the criteria for resource allocation within the sector. Further, SWGs shall undertake a reprioritization exercise to take into account the following:

- i) Removal of the one-off expenditure for the baseline;
- ii) Identify the programmes/projects that are of low priority and come up with savings which should be directed to high priority programmes;
- iii) Introduce a mechanism of efficiency savings to ensure that funds are directed to service delivery, rather than non-essential spending;
- iv) Detailed explanation for rescheduling of projects where it has been done. MDAs should also indicate the savings and financial implications of rescheduling projects and activities; and
- v) The county CDAs whose proposed expenditure and investment programmes are to be financed from the budget of the National Government parent ministry or development partners; and

vi) Proposals are accommodated within the respective Sector ceilings.

87. Reflecting on the above, the Medium-Term Expenditure Framework provided in Table 23 and Annex 1 will guide resource allocation into the medium term.

88. To facilitate the finalization and approval of the 2023 CBROP and other policy documents within the stipulated timelines, CDAs are required to strictly undertake the activities outlined in the Budget Calendar within the set timeframes. The Budget Calendar provided in Annex 2 outlines the timeframes for delivery of policy documents, reports and relevant Bills.

Table 23: Medium Term Sector Ceilings, FY 2023/24 – FY 2025/26

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Agriculture and Irrigation	Grand total	1,020,556,820	878,538,223	967,972,378	983,660,120	6.9	6.3	6.3	6.2
	Rec. Sub Total	258,271,503	219,941,023	230,447,107	241,406,725	1.7	1.6	1.5	1.5
	Compensation to employees	186,413,761	179,879,220	188,873,181	198,316,840	1.3	1.3	1.2	1.2
	Operations and Maintenance	71,857,742	40,061,803	41,573,926	43,089,886	0.5	0.3	0.3	0.3
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev .sub Total	762,285,317	658,597,200	737,525,271	742,253,395	5.1	4.7	4.8	4.7
	Equitable share funded projects	481,755,203	378,067,086	94,562,471	99,290,595	3.2	2.7	0.6	0.6
	Grants	280,530,114	280,530,114	642,962,800	642,962,800	1.9	2.0	4.2	4.0
Livestock and fisheries	Grand Total	177,344,536	181,961,133	256,221,552	265,102,048	1.2	1.3	1.7	1.7
	Rec. Sub Total	159,844,706	150,641,991	157,837,817	165,344,278	1.1	1.1	1.0	1.0
	Compensation to employees	133,515,321	133,515,321	140,191,087	147,200,642	0.9	1.0	0.9	0.9
	Operations and Maintenance	26,329,385	17,126,670	17,646,730	18,143,637	0.2	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	17,499,830	31,319,142	98,383,735	99,757,770	0.1	0.2	0.6	0.6
	Equitable share funded projects	3,880,000	25,984,642	27,480,686	28,854,721	0.0	0.2	0.2	0.2
	Grants	13,619,830	5,334,500	70,903,049	70,903,049	0.1	0.0	0.5	0.4
Co-op development	Grand total	34,237,478	42,049,478	54,681,019	46,153,404	0.2	0.3	0.4	0.3
	Rec. Sub Total	34,237,478	32,049,478	33,580,409	35,177,429	0.2	0.2	0.2	0.2
	Compensation to employees	19,818,758	20,809,696	21,850,181	22,942,690	0.1	0.1	0.1	0.1
	Operations and Maintenance	14,418,720	11,239,782	11,730,228	12,234,738	0.1	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Dev. Sub Total	-	10,000,000	21,100,609	10,975,975	0.0	0.1	0.1	0.1
	Equitable share funded projects	-	10,000,000	21,069,305	10,975,975	0.0	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Tourism and Environment	Grand total	436,927,087	509,738,987	534,088,063	559,488,258	2.9	3.6	3.5	3.5
	Rec. Sub Total	295,041,980	304,738,987	319,295,678	334,480,762	2.0	2.2	2.1	2.1
	Compensation to employees	27,637,130	29,018,987	30,469,936	31,993,433	0.2	0.2	0.2	0.2
	Operations and Maintenance	244,404,850	253,720,000	277,825,741	291,487,329	1.6	1.8	1.8	1.8
	Grants	23,000,000	22,000,000	11,000,000	11,000,000	0.2	0.2	0.1	0.1
	Dev. Sub Total	141,885,107	205,000,000	214,792,385	225,007,495	1.0	1.5	1.4	1.4
	Equitable share funded projects	16,885,107	-	89,792,385	100,007,495	0.1	0.0	0.6	0.6
	Grants	125,000,000	205,000,000	125,000,000	125,000,000	0.8	1.5	0.8	0.8
Water and Natural Resources	Grand total	314,764,221	302,640,010	317,096,437	332,176,930	2.1	2.2	2.1	2.1
	Rec. Sub Total	83,308,234	65,732,119	68,871,993	72,147,412	0.6	0.5	0.5	0.5
	Compensation to employees	37,099,024	38,953,975	40,901,674	42,946,757	0.3	0.3	0.3	0.3
	Operations and Maintenance	46,209,210	26,778,144	27,970,320	29,200,655	0.3	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	231,455,987	236,907,891	248,224,444	260,029,518	1.6	1.7	1.6	1.6
	Equitable share funded projects	231,455,987	236,907,891	248,224,444	260,029,518	1.6	1.7	1.6	1.6
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Roads and Public works	Grand total	1,137,358,855	1,396,626,350	1,463,340,024	1,556,263,520	7.7	10.0	9.6	9.8
	Rec. Sub Total	170,701,922	130,714,030	136,957,943	143,471,397	1.2	0.9	0.9	0.9
	Compensation to employees	74,694,876	83,090,095	87,244,600	91,606,830	0.5	0.6	0.6	0.6
	Operations and Maintenance	96,007,046	47,623,935	49,713,343	51,864,568	0.6	0.3	0.3	0.3

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Grants	-				0.0	0.0	0.0	0.0
	Dev. Sub Total	966,656,933	1,265,912,320	1,326,382,082	1,412,792,123	6.5	9.0	8.7	8.9
	Equitable share funded projects	963,368,733	1,265,912,320	1,326,382,082	1,412,792,123	6.5	9.0	8.7	8.9
	Grants	3,288,200	-	-	-	0.0	0.0	0.0	0.0
Education	Grand total	1,840,259,915	1,572,670,940	1,647,793,865	1,702,829,877	12.4	11.2	10.8	10.7
	Rec. Sub Total	1,606,628,776	1,206,337,940	1,263,961,968	1,300,743,678	10.8	8.6	8.3	8.2
	Compensation to employees	1,021,542,129	1,177,797,695	1,236,687,580	1,298,521,959	6.9	8.4	8.1	8.1
	Operations and Maintenance	585,086,647	28,540,245	27,274,389	2,221,719	3.9	0.2	0.2	0.0
	Grants	-	-			0.0	0.0	0.0	0.0
	Dev. Sub Total	233,631,139	366,333,000	383,831,897	402,086,199	1.6	2.6	2.5	2.5
	Equitable share funded projects	233,631,139	366,333,000	383,831,897	402,086,199	1.6	2.6	2.5	2.5
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
County Education and Support Scheme	Grand total					0.0	0.0	0.0	0.0
Vocational training	Grand total	-	56,101,400	58,781,237	61,576,759	0.0	0.4	0.4	0.4
	Rec. Sub Total	-	14,101,400	14,774,992	15,477,662	0.0	0.1	0.1	0.1
	Compensation to employees		-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance		14,101,400	14,774,992	15,477,662	0.0	0.1	0.1	0.1
	Grants		-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	42,000,000	44,006,245	46,099,097	0.0	0.3	0.3	0.3
	Equitable share funded projects	-	42,000,000	44,006,245	46,099,097	0.0	0.3	0.3	0.3
	Grants		-			0.0	0.0	0.0	0.0
Health	Grand total	3,601,854,548	3,063,978,292	3,306,058,777	3,478,428,102	24.3	21.8	21.7	21.8
	Rec. Sub Total	3,433,189,445	2,873,864,292	3,097,215,673	3,265,379,013	23.2	20.5	20.3	20.5

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Compensation to employees	2,387,104,147	2,647,072,520	2,779,426,146	2,918,397,453	16.1	18.9	18.2	18.3
	Operations and Maintenance	896,053,049	196,456,022	299,990,777	329,182,809	6.0	1.4	2.0	2.1
	Grants	150,032,249	30,335,750	17,798,750	17,798,750	1.0	0.2	0.1	0.1
	Dev. Sub Total	168,665,103	190,114,000	208,843,104	213,049,089	1.1	1.4	1.4	1.3
	Equitable share funded projects	168,665,103	80,114,000	84,119,700	88,325,685	1.1	0.6	0.6	0.6
	Grants	-	110,000,000	124,723,404	124,723,404	0.0	0.8	0.8	0.8
Facilities	Grand total	-	864,179,213	907,388,174	952,757,582	0.0	6.2	5.9	6.0
	Rec. Sub Total	-	622,506,773	653,632,112	686,313,717	0.0	4.4	4.3	4.3
	Compensation to employees	-	20,000,000	21,000,000	22,050,000	0.0	0.1	0.1	0.1
	Operations and Maintenance	-	602,506,773	632,632,112	664,263,717	0.0	4.3	4.1	4.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	241,672,440	253,756,062	266,443,865	0.0	1.7	1.7	1.7
	Equitable share funded projects /AIA	-	241,672,440	253,756,062	266,443,865	0.0	1.7	1.7	1.7
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Sanitation	Grand total	25,026,858	16,243,868	17,019,801	17,829,230	0.2	0.1	0.1	0.1
	Rec. Sub Total	1,715,044	2,017,430	2,113,798	2,214,327	0.0	0.0	0.0	0.0
	Compensation to employees	896,976	896,976	941,825	988,916	0.0	0.0	0.0	0.0
	Operations and Maintenance	818,068	1,120,454	1,171,974	1,225,411	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	23,311,814	14,226,438	14,906,003	15,614,903	0.2	0.1	0.1	0.1
	Equitable share funded projects	23,311,814	14,226,438	14,906,003	15,614,903	0.2	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Trade	Grand total	263,873,857	125,332,445	131,061,063	136,997,467	1.8	0.9	0.9	0.9
	Rec. Sub Total	64,762,186	29,269,945	30,668,104	32,126,620	0.4	0.2	0.2	0.2
	Compensation to employees	23,722,331	22,613,621	23,744,302	24,931,517	0.2	0.2	0.2	0.2
	Operations and Maintenance	41,039,855	6,656,324	6,923,802	7,195,102	0.3	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	199,111,671	96,062,500	100,392,959	104,870,847	1.3	0.7	0.7	0.7
	Equitable share funded projects	199,111,671	96,062,500	100,392,959	104,870,847	1.3	0.7	0.7	0.7
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Trade loan	Grand total	25,000,000	115,679,933	121,463,930	127,537,126	0.2	0.8	0.8	0.8
	Rec. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	25,000,000	115,679,933	121,463,930	127,537,126	0.2	0.8	0.8	0.8
	Equitable share funded projects	25,000,000	115,679,933	121,463,930	127,537,126	0.2	0.8	0.8	0.8
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Energy	Grand total	-	115,751,401	121,280,583	127,048,453	0.0	0.8	0.8	0.8
	Rec. Sub Total	-	14,751,401	15,456,042	16,191,102	0.0	0.1	0.1	0.1
	Compensation to employees	-	4,219,452	4,430,425	4,651,946	0.0	0.0	0.0	0.0
	Operations and Maintenance	-	10,531,949	11,025,617	11,539,156	0.0	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	101,000,000	105,824,541	110,857,351	0.0	0.7	0.7	0.7
	Equitable share funded projects	-	56,000,000	60,824,541	65,857,351	0.0	0.4	0.4	0.4
	Grants	-	-	-	-	0.0	0.0	0.0	0.0

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Grants		45,000,000	45,000,000	45,000,000	0.0	0.3	0.3	0.3
Industrialization	Grand total	-	208,977,520	468,959,902	479,884,928	0.0	1.5	3.1	3.0
	Rec. Sub Total	-	8,977,520	9,406,356	9,853,704	0.0	0.1	0.1	0.1
	Compensation to employees		1,885,920	1,980,216	2,079,227	0.0	0.0	0.0	0.0
	Operations and Maintenance		7,091,600	7,426,140	7,774,477	0.0	0.1	0.0	0.0
	Grants		-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	200,000,000	459,553,547	470,031,224	0.0	1.4	3.0	2.9
	Equitable share funded projects		-	209,553,547	220,031,224	0.0	0.0	1.4	1.4
	Grants		200,000,000	250,000,000	250,000,000	0.0	1.4	1.6	1.6
Lands, Urban and Physical Planning	Grand total	124,132,264	83,469,091	87,456,220	91,615,469	0.8	0.6	0.6	0.6
	Rec. Sub Total	66,424,611	52,265,191	54,761,781	57,366,145	0.4	0.4	0.4	0.4
	Compensation to employees	17,886,001	27,975,396	29,374,166	30,842,874	0.1	0.2	0.2	0.2
	Operations and Maintenance	48,538,610	24,289,795	25,387,615	26,523,271	0.3	0.2	0.2	0.2
	Grants	-				0.0	0.0	0.0	0.0
	Dev. Sub Total	57,707,653	31,203,900	32,694,440	34,249,324	0.4	0.2	0.2	0.2
	Equitable share funded projects	57,707,653	31,203,900	32,694,440	34,249,324	0.4	0.2	0.2	0.2
	Grants	-				0.0	0.0	0.0	0.0
Bungoma Municipality	Grand total	352,825,680	216,257,800	226,587,945	237,364,029	2.4	1.5	1.5	1.5
	Rec. Sub Total	35,988,591	28,745,800	30,118,922	31,551,319	0.2	0.2	0.2	0.2
	Compensation to employees	11,760,120	14,408,833	15,129,275	15,885,738	0.1	0.1	0.1	0.1
	Operations and Maintenance	23,083,115	14,336,967	14,989,647	15,665,581	0.2	0.1	0.1	0.1
	Grants	1,145,356	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	316,837,089	187,512,000	196,469,023	205,812,710	2.1	1.3	1.3	1.3

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Equitable share funded projects	- 0	187,512,000	196,469,023	205,812,710	0.0	1.3	1.3	1.3
	Grants	316,837,089	-	-	-	2.1	0.0	0.0	0.0
Kimilili Municipality	Grand total	605,916,781	151,439,632	158,673,560	166,219,767	4.1	1.1	1.0	1.0
	Rec. Sub Total	37,715,833	39,439,632	41,323,574	43,288,843	0.3	0.3	0.3	0.3
	Compensation to employees	13,773,780	13,551,168	14,228,726	14,940,163	0.1	0.1	0.1	0.1
	Operations and Maintenance	23,942,053	25,888,464	27,094,847	28,348,680	0.2	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	568,200,948	112,000,000	117,349,986	122,930,924	3.8	0.8	0.8	0.8
	Equitable share funded projects	- 0	112,000,000	117,349,986	122,930,924	0.0	0.8	0.8	0.8
	Grants	568,200,948	-	-	-	3.8	0.0	0.0	0.0
Housing	Grand total	208,094,646	147,329,600	254,367,201	264,541,222	1.4	1.0	1.7	1.7
	Rec. Sub Total	35,039,574	17,329,600	18,157,396	19,020,926	0.2	0.1	0.1	0.1
	Compensation to employees	9,165,048	9,894,600	10,389,330	10,908,797	0.1	0.1	0.1	0.1
	Operations and Maintenance	25,874,526	7,435,000	7,768,066	8,112,130	0.2	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	173,055,072	130,000,000	236,209,805	245,520,296	1.2	0.9	1.5	1.5
	Equitable share funded projects	86,631,054	130,000,000	186,209,805	195,520,296	0.6	0.9	1.2	1.2
	Grants	86,424,018	-	50,000,000	50,000,000	0.6	0.0	0.3	0.3
Gender and Culture	Grand total	101,196,533	103,736,950	108,640,565	113,747,959	0.7	0.7	0.7	0.7
	Rec. Sub Total	97,056,213	71,168,159	74,567,701	78,113,996	0.7	0.5	0.5	0.5
	Compensation to employees	30,589,943	28,972,440	30,421,062	31,942,115	0.2	0.2	0.2	0.2
	Operations and Maintenance	66,466,270	42,195,719	44,146,639	46,171,881	0.4	0.3	0.3	0.3
	Grants	-	-	-	-	0.0	0.0	0.0	0.0

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Dev. Sub Total	4,140,320	32,568,791	34,072,865	35,633,962	0.0	0.2	0.2	0.2
	Equitable share funded projects	4,140,320	32,568,791	34,072,865	35,633,962	0.0	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Women Fund	Grand total	5,000,000	14,706,343	15,441,660	16,213,743	0.0	0.1	0.1	0.1
	Rec. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	5,000,000	14,706,343	15,441,660	16,213,743	0.0	0.1	0.1	0.1
	Equitable share funded projects	5,000,000	14,706,343	15,441,660	16,213,743	0.0	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Disability Fund	Grand total	2,000,000	8,437,615	8,859,496	9,302,471	0.0	0.1	0.1	0.1
	Rec. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	2,000,000	8,437,615	8,859,496	9,302,471	0.0	0.1	0.1	0.1
	Equitable share funded projects	2,000,000	8,437,615	8,859,496	9,302,471	0.0	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Youth and sports	Grand total	229,154,628	104,798,573	109,759,953	114,928,683	1.5	0.7	0.7	0.7
	Rec. Sub Total	45,086,444	24,284,371	25,444,380	26,654,466	0.3	0.2	0.2	0.2
	Compensation to employees	15,500,000	11,654,874	12,237,618	12,849,499	0.1	0.1	0.1	0.1
	Operations and Maintenance	29,586,444	12,629,497	13,206,763	13,804,967	0.2	0.1	0.1	0.1

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	184,068,184	80,514,202	84,315,573	88,274,218	1.2	0.6	0.6	0.6
	Equitable share funded projects	184,068,184	80,514,202	84,315,573	88,274,218	1.2	0.6	0.6	0.6
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
youth Fund	Grand total	5,000,000	19,984,326	20,983,542	22,032,719	0.0	0.1	0.1	0.1
	Rec. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	5,000,000	19,984,326	20,983,542	22,032,719	0.0	0.1	0.1	0.1
	Equitable share funded projects	5,000,000	19,984,326	20,983,542	22,032,719	0.0	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
County Assembly	Grand total	1,294,353,579	1,154,263,678	1,209,400,237	1,266,916,972	8.7	8.2	7.9	7.9
	Rec. Sub Total	1,187,560,394	1,071,362,230	1,122,538,775	1,175,924,547	8.0	7.6	7.4	7.4
	Compensation to employees	438,435,450	499,957,514	524,955,390	551,203,159	3.0	3.6	3.4	3.5
	Operations and Maintenance	749,124,944	571,404,716	597,583,385	624,721,388	5.1	4.1	3.9	3.9
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	106,793,185	82,901,448	86,861,462	90,992,425	0.7	0.6	0.6	0.6
	Equitable share funded projects	106,793,185	82,901,448	86,861,462	90,992,425	0.7	0.6	0.6	0.6
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Finance and Planning	Grand total	1,642,584,330	1,263,723,407	1,313,465,677	1,387,059,702	11.1	9.0	8.6	8.7
	Rec. Sub Total	1,486,716,446	1,059,567,879	1,099,558,103	1,162,979,096	10.0	7.6	7.2	7.3
	Compensation to employees	714,586,158	620,238,058	651,249,961	683,812,459	4.8	4.4	4.3	4.3

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Operations and Maintenance	772,130,288	439,329,821	448,308,142	479,166,637	5.2	3.1	2.9	3.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	155,867,884	204,155,528	213,907,575	224,080,605	1.1	1.5	1.4	1.4
	Equitable share funded projects	155,867,884	204,155,528	213,907,575	224,080,605	1.1	1.5	1.4	1.4
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
County Public Service	Grand total	64,046,205	74,641,488	78,206,943	81,926,314	0.4	0.5	0.5	0.5
	Rec. Sub Total	54,046,205	44,641,488	46,773,911	48,998,387	0.4	0.3	0.3	0.3
	Compensation to employees	8,390,850	8,068,400	8,471,820	8,895,411	0.1	0.1	0.1	0.1
	Operations and Maintenance	45,655,355	36,573,088	38,302,091	40,102,976	0.3	0.3	0.3	0.3
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	10,000,000	30,000,000	31,433,032	32,927,926	0.1	0.2	0.2	0.2
	Equitable share funded projects	10,000,000	30,000,000	31,433,032	32,927,926	0.1	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Governors	Grand total	540,919,144	404,242,799	423,552,561	443,695,901	3.6	2.9	2.8	2.8
	Rec. Sub Total	540,919,144	404,242,799	423,552,561	443,695,901	3.6	2.9	2.8	2.8
	Compensation to employees	291,363,310	210,229,670	220,741,154	231,778,211	2.0	1.5	1.4	1.5
	Operations and Maintenance	249,555,834	194,013,129	202,811,408	211,917,690	1.7	1.4	1.3	1.3
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Equitable share funded projects	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
D/Governors office	Grand total	13,391,322	27,336,583	28,642,390	30,004,566	0.1	0.2	0.2	0.2
	Rec. Sub Total	13,391,322	27,336,583	28,642,390	30,004,566	0.1	0.2	0.2	0.2

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	13,391,322	27,336,583	28,642,390	30,004,566	0.1	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Equitable share funded projects	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Public Administration	Grand total	536,843,017	772,572,422	809,476,455	847,973,589	3.6	5.5	5.3	5.3
	Rec. Sub Total	528,420,396	722,572,422	757,088,069	793,093,712	3.6	5.1	5.0	5.0
	Compensation to employees	237,200,727	394,636,934	414,368,781	435,087,220	1.6	2.8	2.7	2.7
	Operations and Maintenance	291,219,669	327,935,488	342,719,288	358,006,492	2.0	2.3	2.2	2.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	8,422,621	50,000,000	52,388,387	54,879,877	0.1	0.4	0.3	0.3
	Equitable share funded projects	8,422,621	50,000,000	52,388,387	54,879,877	0.1	0.4	0.3	0.3
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
Sub County Administration	Grand total	10,971,617	9,000,000	9,429,910	9,878,378	0.1	0.1	0.1	0.1
	Rec. Sub Total	10,971,617	9,000,000	9,429,910	9,878,378	0.1	0.1	0.1	0.1
	Compensation to employees	-	-	-	-	0.0	0.0	0.0	0.0
	Operations and Maintenance	10,971,617	9,000,000	9,429,910	9,878,378	0.1	0.1	0.1	0.1
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	-	-	-	-	0.0	0.0	0.0	0.0
	Equitable share funded projects	-	-	-	-	0.0	0.0	0.0	0.0
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
County Secretary	Grand total	211,104,695	25,800,000	27,032,408	28,318,017	1.4	0.2	0.2	0.2

MINISTRY/DEPARTMENT	ITEM	PRINTED ESTIMATES	PRINTED ESTIMATES	PROJECTIONS		% Share in Total Ministerial Expenditure			
		FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
	Rec. Sub Total	131,817,115	25,800,000	27,032,408	28,318,017	0.9	0.2	0.2	0.2
	Compensation to employees	15,213,886	-	-	-	0.1	0.0	0.0	0.0
	Operations and Maintenance	116,603,229	25,800,000	27,032,408	28,318,017	0.8	0.2	0.2	0.2
	Grants	-	-	-	-	0.0	0.0	0.0	0.0
	Dev. Sub Total	79,287,580	-	-	-	0.5	0.0	0.0	0.0
	Equitable share funded projects	26,481,800	-	-	-	0.2	0.0	0.0	0.0
	Grants	52,805,780	-	-	-	0.4	0.0	0.0	0.0
TOTALS	Grand total	14,824,738,616	14,032,209,500	15,263,183,529	15,959,473,304	100.0	100.0	100.0	100.0
	Rec. Sub Total	10,378,855,179	9,273,400,484	9,793,209,869	10,269,216,126	70.0	66.1	64.2	64.3
	Compensation to employees	5,716,309,727	6,199,341,365	6,509,308,433	6,834,773,855	38.6	44.2	42.6	42.8
	Operations and Maintenance	4,488,367,848	3,021,723,368	3,255,102,686	3,405,643,521	30.3	21.5	21.3	21.3
	Grants	174,177,605	52,335,750	28,798,750	28,798,750	1.2	0.4	0.2	0.2
	Dev. Sub Total	4,445,883,437	4,758,809,017	5,469,973,659	5,690,257,178	30.0	33.9	35.8	35.7
	Equitable share funded projects	2,999,177,457	3,912,944,403	4,161,353,102	4,381,667,925	20.2	27.9	27.3	27.5
	Grants	1,446,705,980	845,864,614	1,308,589,253	1,308,589,253	9.8	6.0	8.6	8.2

D. Public Participation and Involvement of Stakeholders

89. As required by the Public Finance Management (PFM) Act, 2012 this County Budget Review and Outlook Paper has been shared with various stakeholders and the public for comments before its finalization. Specifically, the document has been reviewed and finalized having involved various stakeholders including County Budget and Economic Forum (CBEF), Civil Society Organizations (CSOs), Community Based Organizations (CBOs), local community leaders, development partners and the private sector among others. Annex 4 Provides a list of officers from the Sector Working groups who participated.

V. CONCLUSION AND NEXT STEPS

90. The preparation of the FY 2024/25 and the medium-term budget is being done against a background of projected global and domestic economic recovery. Global economic outlook has become more uncertain reflecting the impact of the geopolitical tensions particularly the Russia-Ukraine conflict, elevated inflationary pressures, volatile financial markets and persistent supply chain disruptions.

91. The economy recorded a strong growth of 5.3 in the first quarter reflecting a strong recovery in agricultural and buoyant services sector. The economy is expected to remain strong and expand 5.5 percent in 2023 (5.6 in FY 2023/24) and 5.7 percent in 2024 (5.9 percent in FY 2024/25). The growth outlook will be supported by broad-based private sector growth, resilient services sector and the rebound in agriculture. This will also be reinforced by implementation of policies and reforms under the priority sectors of the Bottom-Up Economic Transformation Agenda geared towards economic recovery and inclusive growth.

92. To strengthen the economic recovery, the county budget for FY 2023/24 and the medium term will focus on resource mobilization and reduction on non-core expenditures. The Government will continue implementation of the County Economic Recovery Strategy through the CIDP III and BETA Agenda as prioritized in the fourth Medium Term Plan (MTP IV) of the Vision 2030 to build resilient and sustainable economic recovery and inclusive growth.

93. Due to limited resources at the County level, all Sector Working Groups are required to scrutinize all proposed County Departments and Agencies (CDAs) budgets for FY 2024/25 and the medium term to ensure that they strictly adhere to the proposed sector ceilings and the strict deadlines provided in this document to facilitate the finalization and appropriation of the FY 2024/25 and the medium-term budget. The resource envelope and ceilings for each Sector provided in this Budget Review and Outlook Paper will form inputs into the 2024 County Fiscal Strategy Paper.

ANNEXES

Annex 1: Government operations for the FY 2021/22-2026/27 period

No	Revenue Stream	Actual Amount Received fy 2021/22	Actual Amount Received fy 2022/23	2023/24		2024/25		2025/26		2026/27	
				Budget Estimates	Adjusted Budget	CFSP 2023	CBROP 2023	CFSP 2024	CBROP 2024	CFSP 2025	CBROP 2025
1	Total Equitable share	10,046,123,274	11,811,380,170	11,111,983,608	11,111,983,608	11,667,582,788	11,667,582,788	12,250,961,928	12,250,961,928	12,863,510,024	12,863,510,024
	Exchequer	9,806,680,373	10,659,435,192	11,111,983,608	11,111,983,608	11,667,582,788	11,667,582,788	12,250,961,928	12,250,961,928	12,863,510,024	12,863,510,024
	Equitable share B/f	230,673,452	867,288,525	-	-	-	-	-	-	-	-
	Retention Brought forward	8,769,449	284,656,453	-	-	-	-	-	-	-	-
2	Local generated Revenue	368,035,218	379,219,866	918,701,471	918,701,471	905,986,545	905,986,545	951,285,872	951,285,872	998,850,165	998,850,165
	Land Rates	23,164,932	24,934,080	47,500,495	47,500,495	49,875,520	49,875,520	52,369,296	52,369,296	54,987,761	54,987,761
	Alcoholic Drinks Licenses	5,937,000	7,269,900	9,595,132	9,595,132	10,074,889	10,074,889	10,578,634	10,578,634	11,107,565	11,107,565
	Single Business Permits	75,283,750	74,418,765	148,987,640	148,987,640	156,437,022	156,437,022	164,258,873	164,258,873	172,471,817	172,471,817
	Application Fees	4,136,550	4,530,000	9,926,130	9,926,130	10,422,436	10,422,436	10,943,558	10,943,558	11,490,736	11,490,736
	Renewal fees	8,179,800	7,158,783	14,357,014	14,357,014	15,074,865	15,074,865	15,828,608	15,828,608	16,620,038	16,620,038
	Cheque Clearance Fees	-	42,000	-	-	-	-	-	-	-	-
	Conservancy Fees	12,749,805	12,524,940	25,056,506	25,056,506	26,309,331	26,309,331	27,624,798	27,624,798	29,006,037	29,006,037
	Fire Fighting	20,375,490	20,644,050	40,520,103	40,520,103	42,546,108	42,546,108	44,673,414	44,673,414	46,907,084	46,907,084
	Advertisement Fees	23,331,893	23,429,345	42,967,742	42,967,742	45,116,130	45,116,130	47,371,936	47,371,936	49,740,533	49,740,533
	Food Hygiene Licenses	3,612,790	3,367,390	8,298,352	8,298,352	8,713,270	8,713,270	9,148,933	9,148,933	9,606,380	9,606,380
	Hire of Machinery	-	-	7,983,525	7,983,525	8,382,701	8,382,701	8,801,836	8,801,836	9,241,928	9,241,928
	Change of User Fees	26,500	14,200	-	-	-	-	-	-	-	-
	Car Parking Fees	9,876,670	7,961,599	18,128,873	18,128,873	19,035,316	19,035,316	19,987,082	19,987,082	20,986,436	20,986,436
	Bodaboda Parking Fees	1,474,270	2,236,100	9,721,785	9,721,785	10,207,874	10,207,874	10,718,268	10,718,268	11,254,181	11,254,181
	Burial Fees	63,000	52,500	-	-	-	-	-	-	-	-
	House Rent	10,320,100	8,740,100	20,357,748	20,357,748	21,375,636	21,375,636	22,444,417	22,444,417	23,566,638	23,566,638
	Stadium Hire	59,000	31,000	-	-	-	-	-	-	-	-
	Miscellaneous Income	73,024	135,933	-	-	-	-	-	-	-	-
	Plan Approval	11,464,386	8,263,361	22,370,609	22,370,609	23,489,140	23,489,140	24,663,597	24,663,597	25,896,777	25,896,777
	Inspection Fee	1,927,842	1,524,040	4,852,248	4,852,248	5,094,861	5,094,861	5,349,604	5,349,604	5,617,084	5,617,084
	Occupational Permits	-	-	-	-	-	-	-	-	-	-
	Ground Fees	2,827,155	2,700,684	6,238,418	6,238,418	6,550,339	6,550,339	6,877,856	6,877,856	7,221,749	7,221,749
	Market Fees	34,997,444	26,556,030	76,860,706	76,860,706	80,703,741	80,703,741	84,738,928	84,738,928	88,975,874	88,975,874
	Enclosed Bus Park Fee	61,985,700	60,145,319	73,666,765	73,666,765	77,350,103	77,350,103	81,217,608	81,217,608	85,278,489	85,278,489
	Slaughter house Fees	3,087,434	2,943,790	6,922,233	6,922,233	7,268,345	7,268,345	7,631,762	7,631,762	8,013,350	8,013,350
	Plot Transfer	318,000	210,000	-	-	-	-	-	-	-	-

No	Revenue Stream	Actual Amount Received fy 2021/22	Actual Amount Received fy 2022/23	2023/24		2024/25		2025/26		2026/27	
				Budget Estimates	Adjusted Budget	CFSP 2023	CBROP 2023	CFSP 2024	CBROP 2024	CFSP 2025	CBROP 2025
	Change of Business Name	40,500	23,000		-	-	-	-	-	-	-
	Impound Charges	385,725	293,400		-	-	-	-	-	-	-
	Cess	38,882,062	53,460,955	56,984,994	56,984,994	59,834,243	59,834,243	62,825,955	62,825,955	65,967,253	65,967,253
	Other Property	-			-	-	-	-	-	-	-
	Penalty	-	2,807,175		-	-	-	-	-	-	-
	Sand Harvest Fee	-			-	-	-	-	-	-	-
	Market Stalls Rent	1,327,800	1,807,700	2,628,063	2,628,063	2,759,466	2,759,466	2,897,440	2,897,440	3,042,312	3,042,312
	Stock Sales	8,369,060	8,753,040	14,645,049	14,645,049	15,377,302	15,377,302	16,146,167	16,146,167	16,953,475	16,953,475
	Penalties			6,793,200	6,793,200	7,132,860	7,132,860	7,489,503	7,489,503	7,863,978	7,863,978
	Consent to charge			325,083	325,083	341,337	341,337	358,404	358,404	376,324	376,324
	Survey fees			908,389	908,389	953,808	953,808	1,001,498	1,001,498	1,051,573	1,051,573
	Audit fees			1,196,760	1,196,760	1,256,598	1,256,598	1,319,428	1,319,428	1,385,399	1,385,399
	Payrol product			317,420	317,420	333,291	333,291	349,955	349,955	367,453	367,453
	Fisheries			13,207,485	13,207,485	13,867,859	13,867,859	14,561,252	14,561,252	15,289,315	15,289,315
	30% ATC Mabanga			1,090,199	1,090,199	1,144,709	1,144,709	1,201,945	1,201,945	1,262,042	1,262,042
	Salary Recovery			4,088,940	4,088,940	4,293,387	4,293,387	4,508,057	4,508,057	4,733,460	4,733,460
	Occupation Certiicate			849,150	849,150	891,608	891,608	936,188	936,188	982,997	982,997
	Weights and Measures			1,020,233	1,020,233	1,071,245	1,071,245	1,124,807	1,124,807	1,181,047	1,181,047
	Imprest recovery			1,132,200	1,132,200	1,188,810	1,188,810	1,248,251	1,248,251	1,310,663	1,310,663
	Physical Planning fees			388,722	388,722	408,158	408,158	428,566	428,566	449,994	449,994
	Change of User fees			112,088	112,088	117,692	117,692	123,577	123,577	129,756	129,756
	SALE OF FERTILIZER			163,000,000	163,000,000	112,500,000	112,500,000	118,125,000	118,125,000	124,031,250	124,031,250
	consolidated AIA			55,701,471	55,701,471	58,486,544	58,486,544	61,410,872	61,410,872	64,481,415	64,481,415
	Other Revenue sources	3,757,536	12,240,687	-	-	-	-	-	-	-	-
3	Aids in Appropriation	615,261,490	775,882,124	1,124,665,392	1,124,665,392	1,180,898,662	1,180,898,662	1,239,943,595	1,239,943,595	1,301,940,774	1,301,940,774
	Agriculture, livestock, fisheries, and co-op development	29,431,030	30,103,077		-	-	-	-	-	-	-
	Tourism, Forestry, environment and natural resource and water	39,600	94,600		-	-	-	-	-	-	-
	Health and Sanitation.	585,790,860	745,684,447	1,124,665,392	1,124,665,392	1,180,898,662	1,180,898,662	1,239,943,595	1,239,943,595	1,301,940,774	1,301,940,774
4	Conditional grants - Development Partners	773,336,512	-	463,050,812	463,050,812	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799	640,201,799
	Universal Health care Project	30,083,836		-	-	-	-	-	-	-	-
	Danida	19,614,191		28,605,056	28,605,056	16,227,750	16,227,750	16,227,750	16,227,750	16,227,750	16,227,750
	ASDSP II	37,224,203		5,344,642	5,344,642	593,849	593,849	593,849	593,849	593,849	593,849
	Kenya Devolution support programme-R	189,168,989		-	-	-	-	-	-	-	-

No	Revenue Stream	Actual Amount Received fy 2021/22	Actual Amount Received fy 2022/23	2023/24		2024/25		2025/26		2026/27	
				Budget Estimates	Adjusted Budget	CFSP 2023	CBROP 2023	CFSP 2024	CBROP 2024	CFSP 2025	CBROP 2025
	Nagrip	301,387,326		280,530,114	280,530,114	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
	Agricultural Value Chain Development Project (NAVCDP)					250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
	Livestock Value Chain Support Programme					35,809,200	35,809,200	35,809,200	35,809,200	35,809,200	35,809,200
	Compensation user fee foregone	32,837,307		-	-	-	-	-	-	-	-
	UNICEF	-		1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000	1,571,000
	Urban Support programme development	162,656,256		-	-	-	-	-	-	-	-
	FLLOCA - Water			22,000,000	22,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
	Climate change grant			125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
	Urban Support programme Recurrent	364,404			-	-	-	-	-	-	-
	III) KISP II (Kenya Informal Settlement Improvement Project)	-			-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
5	Conditional grants - National Government	375,468,531	-	255,000,000	255,000,000	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204	697,186,204
	Leasing of medical equipment	209,538,834		110,000,000	110,000,000	124,723,404	124,723,404	124,723,404	124,723,404	124,723,404	124,723,404
	Development for youth Polytechnics	62,140,935	-	-	-	-	-	-	-	-	-
	Covid 19 Grant	52,665,132		-	-	-	-	-	-	-	-
	Fuel Levy Fund	51,123,630		-	-	-	-	-	-	-	-
	Provision of fertiliser subsidy Programme					242,962,800	242,962,800	242,962,800	242,962,800	242,962,800	242,962,800
	Kenya Livestock Commercialization Project (KELCOP)					34,500,000	34,500,000	34,500,000	34,500,000	34,500,000	34,500,000
	Aggregated Industrial Park Grant			100,000,000	100,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
	REREC	-		45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000	45,000,000
	FUNDS			158,808,217	158,808,217	171,327,531	171,327,531	179,893,907	179,893,907	188,888,603	188,888,603
	Trade loan			115,679,933	115,679,933	121,463,930	121,463,930	127,537,126	127,537,126	133,913,982	133,913,982
	Women Fund			14,706,343	14,706,343	15,441,660	15,441,660	16,213,743	16,213,743	17,024,430	17,024,430
	Disability			8,437,615	8,437,615	9,437,615	9,437,615	9,909,496	9,909,496	10,404,971	10,404,971
	Youth Fund			19,984,326	19,984,326	24,984,326	24,984,326	26,233,542	26,233,542	27,545,219	27,545,219
	Total	12,178,225,025	12,966,482,160	14,032,209,500	14,032,209,500	15,263,183,528	15,263,183,528	15,959,473,305	15,959,473,305	16,690,577,570	16,690,577,570

Annex 2: Budget Calendar for the FY 2024/25 and the Medium-Term Budget

ACTIVITY	RESPONSIBILITY	DEADLINE
1.Develop and issue MTEF guidelines	County Treasury	30-Aug-23
2. Launch of Sector Working Groups/ County Sector Working Group	County Treasury	30-Aug-23
3.Programme performance and strategic reviews		
Review and update of Strategic Plans	County Treasury	1-July-23
Review of programmes, outputs, and outcomes	“	
Review of Expenditure	“	15-July-23
Review and approval of projects for FY 2024/25 and medium term		28-Aug-23
Progress report on CIDP implementation	“	10-July-23
Preparation of Annual plans	Sector working groups	10-July-23
4.Annual Development plan	Macro Working Group	
Convene sector working groups	County Treasury	10-July-23
Submission of draft ADP document	SWGs	10-Aug-23
Compilation/ consolidation of the sector documents	County Treasury	15-Aug-23
Draft Annual development plan report	County Treasury	18-Aug-23
Consultative meeting on draft ADP Report	County Sector Working Group	21-Aug-23
Submission of draft annual development plan to cabinet	County Treasury	28-Aug-23
Submission of annual development plan to the county assembly	County Treasury	1-Sept-23
5.Finance Bill	Macro Working Group	
Convene sector working groups	County Treasury	8 -sep-23
Draft Finance Bill report	County Treasury	21-sep-23
Consultative meeting on draft Finance Bill Report	County Sector Working Group	22-sep-23
Submission of draft finance bill to cabinet	County Treasury	23-Sep-23
Convene public participation	County Treasury	23-sep-23
Approval of finance bill by county assembly	County Assembly	30- Sep-23
6.County Budget Review and Outlook Paper (CBROP)	CDAs	
Estimation of resource envelope	County Treasury	24-Aug-23
Determination of policy priorities	County Treasury	24-Aug-23
Preliminary resource allocation to sectors	County Treasury	24-Aug-23
Convene sector working groups	County Treasury	25-Aug-23
Submission of draft Budget Review and Outlook Paper (BROP) document	Budget office	31-Aug-23
Compilation/ consolidation of the sector documents	Budget office	1-Sep-23

ACTIVITY	RESPONSIBILITY	DEADLINE
Budget technical team review of the draft CBROP report	Budget office	7-Sep-23
Consultative meeting on draft CBROP Report	County Sector Working Group	20-Sep-23
Submission of BROP to cabinet/CEC	County Treasury	11-Oct-23
Submit CBROP to County Assembly for Approval	"	21-Oct-23
7.Preparation of MTEF budget proposals	CDAs	
Draft Sector documents	Sector Working Group	7-Nov-23
Submission of Reports to Treasury	Sector Working Group	17-Nov-23
Compilation/ consolidation of the sector documents	Budget office	27-Nov-23
Budget technical team review of the draft MTEF report	County Treasury	15-Dec-23
Convene Public Participation	"	26-Jan-24
Review and incorporation of Stakeholder inputs in the sector budget proposals and report writing	"	8-Feb-24
Submission of Reports to Treasury	Sector Working Group Chair	15-Feb-24
Consultative meeting with CECMs/COs on sector Budget Proposals	County Treasury	17-Feb-24
9.Draft Fiscal strategy paper	CDAs	
Draft CFSP	County Treasury	22-Dec-23
Technical review and finalization of the CFSP	County Treasury	19 Jan- 24
Convene Public Participation	"	26-Jan-24
Submission of CFSP to cabinet for approval	County Treasury	17-Feb-24
Submission of CFSP to County Assembly for approval	County Treasury	23-Feb-24
Approval of CFSP	County Assembly	8- Mar-24
Submission of the Debt management strategy paper	County Treasury	23-Feb-24
10.Preparation and Approval of Final CDAs Programme Budgets		
Develop and issue final guidelines on preparation of 2023/24	County Treasury	5- March-24
Submission of Budget Proposals to Treasury	CDAs	16- March-24
Review of Draft Budget Proposals	County Treasury	19-March-24
Consolidation of the Draft Budget Estimates	County Treasury	25-April-24
Consultative meeting on draft Budget Estimates Report	County Sector Working Group	5-April-24
Submission of draft budget estimates to the cabinet	County Budget Office	10- April-24
Submission of Draft Budget Estimates to County Assembly	County Budget Office	30-April-24
Review of Draft Budget Estimates with the County Assembly	Budget team/ committee	15-May-24
Report on Draft Budget Estimates from County Assembly	Budget team/ committee	30-May-24

ACTIVITY	RESPONSIBILITY	DEADLINE
Consolidation of the Final Budget Estimates and report writing with the County Assembly	Budget team/ committee	15-Jun-24
Submission of Appropriation Bill to County Assembly	County Budget Office	“
Budget Statement Approval	County Assembly	15-Jun-24
Consideration and Passage of Appropriation Bill	County Assembly	29-Jun-24
Gazettement and publishing of the approved budget	County Treasury	4-Jul-24
Posting and uploading of the approved budget into the IFMIS -plan to budget module	County Treasury	10-Jul-24

Annex 3: Summary of Expenditure by Programmes (Kshs.)

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Programme Name: Agriculture and Livestock												
Sector General Administration, Planning and Support Services												
Policy, legal and regulatory framework	5,600,000	0	5,600,000	4,000,000	0	4,000,000	4,200,000	0	4,200,000	4,410,000	0	4,410,000
Sector Coordination	3,000,000	0	3,000,000	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Planning and financial management	6,500,000	0	6,500,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
Monitoring, Evaluation, Communication, Learning and Reporting	4,000,000	0	4,000,000	3,800,000	0	3,800,000	3,990,000	0	3,990,000	4,189,500	0	4,189,500
Weather information	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,575,000	0	1,575,000	1,653,750	0	1,653,750
Leadership and Governance	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Human Resource Management and Development	339,747,840	0	339,747,840	324,064,000	0	324,064,000	340,267,200	0	340,267,200	357,280,560	0	357,280,560
Administrative and support Services	20,309,490	0	20,309,490	25,668,492	0	25,668,492	26,951,917	0	26,951,917	28,299,512	0	28,299,512
International. National and County Celebrations	2,500,000	0	2,500,000	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Sub Total	385,157,330	0	385,157,330	370,032,492	0	370,032,492	388,534,117	0	388,534,117	407,960,822	0	407,960,822
Programme Name: Crop Development and Management												
Crop extension and training services	5,700,000	0	5,700,000	4,300,000	0	4,300,000	4,515,000	0	4,515,000	4,740,750	0	4,740,750
Crop Production and Productivity (Food, Industrial and Horticultural Crops)	3,000,000	127,182,556	130,182,556	0	271,405,649	271,405,649	0	284,975,931	284,975,931	-	299,224,728	299,224,728
Agricultural soil and water management	2,500,000	0	2,500,000	0	0	0	0	0	0	0	0	0
Post-harvest management	0	0	0	0	0	0	0	0	0	0	0	0
Agricultural Value Addition and Agro Processing	0	0	0	0	0	0	0	0	0	0	0	0
Food Safety	500,000	0	500,000	500,000	0	500,000	525,000	0	525,000	551,250	0	551,250
Agribusiness, Marketing and information management	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Agricultural Financial Services	0	0	0	0	33,000,000	33,000,000	0	34,650,000	34,650,000	0	36,382,500	36,382,500
Nutrition-sensitive agriculture	0	0	0	0	0	0	0	0	0	0	0	0
Agriculture Sector Development Support Programme II (ASDSP II)	0	30,756,000	30,756,000	0	30,756,000	30,756,000	0	32,293,800	32,293,800	0	33,908,490	33,908,490
National Agriculture and Rural Inclusive Growth Project (NARIGP)	0	280,530,114	280,530,114	0	280,000,000	280,000,000	0	280,000,000	280,000,000	0	280,000,000	280,000,000
Sub Total	13,700,000	438,468,670	452,168,670	6,800,000	615,161,649	621,961,649	7,140,000	631,919,731	639,059,731	7,497,000	649,515,718	657,012,718
Programme Name: Irrigation and Drainage Development and Management												
Household Irrigation Technologies	2,000,000	3,400,000	5,400,000	1,400,000	3,000,000	4,400,000	1,470,000	3,150,000	4,620,000	1,543,500	3,307,500	4,851,000

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Development and Management of Irrigation Infrastructure	1,500,000	0	1,500,000	1,500,000	6,000,000	7,500,000	1,575,000	6,300,000	7,875,000	1,653,750	6,615,000	8,268,750
Agricultural Water Storage and Management	2,000,000	4,000,000	6,000,000	500,000	0	500,000	525,000	0	525,000	551,250	0	551,250
Sub Total	5,500,000	7,400,000	12,900,000	3,400,000	9,000,000	12,400,000	3,570,000	9,450,000	13,020,000	3,748,500	9,922,500	13,671,000
Programme Name: Livestock Development and Management												
Livestock and Veterinary extension and training services	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
Pasture development	1,000,000	0	1,000,000	0	0	0	1,050,000	0	1,050,000	1,102,500	0	1,102,500
Livestock Production and Productivity (Dairy, Beef, Poultry, Honey, Goat, Sheep, Pig, Rabbit)	0	56,000,000	56,000,000	0	8,000,000	8,000,000	58,800,000	8,400,000	67,200,000	61,740,000	882,000	70,560,000
Livestock Value Addition and Agro Processing	2,000,000	0	2,000,000	0	0	0	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Food Safety	0	0	0	0	0	0	0	0	0	0	0	0
Agribusiness, Marketing and information management	0	0	0	0	0	0	0	0	0	0	0	0
Livestock Insurance Services	0	0	0	0	0	0	0	0	0	0	0	0
Animal Welfare	0	0	0	0	0	0	0	0	0	0	0	0
Disease and Vector control	2,500,000	6,000,000	8,500,000	2,500,000	9,000,000	11,500,000	8,925,000	9,450,000	18,375,000	9,371,250	992,250	19,293,750
Animal Breeding	1,200,000	2,400,000	3,600,000	1,200,000	6,000,000	7,200,000	3,780,000	6,300,000	10,080,000	3,969,000	661,500	10,584,000
Food safety and quality control/Animal health	0	4,000,000	4,000,000	0	8,000,000	8,000,000	4,200,000	8,400,000	12,600,000	4,410,000	882,000	13,230,000
Leather development	500,000	0	500,000	0	0	0	525,000	0	525,000	551,250	0	551,250
Kenya Livestock Commercialization Project (KeLCoP)	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	12,200,000	68,400,000	80,600,000	8,700,000	31,000,000	39,700,000	84,630,000	32,550,000	117,180,000	88,861,500	34,177,500	123,039,000
Programme Name: Fisheries Development and Management												
Fisheries extension and training services	2,100,000	0	2,100,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000	2,315,250	0	2,315,250
Fisheries Production and Productivity	0	8,000,000	8,000,000	0	6,000,000	6,000,000	0	6,300,000	6,300,000	0	661,500	6,615,000
Fisheries Value Addition and Aqua-Processing	0	0	0	0	0	0	0	0	0	0	0	0
Aqua-business, Marketing and information management	500,000	0	500,000	0	0	0	0	0	0	0	0	0
Aquaculture Financial Services	0	0	0	0	0	0	0	0	0	0	0	0
Fish Safety and Quality control	250,000	0	250,000	0	0	0	0	0	0	0	0	0
Sub Total	2,850,000	8,000,000	10,850,000	2,100,000	6,000,000	8,100,000	2,205,000	6,300,000	8,505,000	2,315,250	6,615,000	8,930,250
Programme Name: Agricultural Institutions Development and Management												
Development of Mabanga Agricultural Training Centre (ATC)	3,100,000	21,500,000	24,600,000	3,100,000	9,754,692	12,854,692	3,255,000	10,242,427	13,497,427	3,417,750	10,754,548	14,172,298

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Development of Mabanga Agricultural Mechanization Centre (AMC)	2,500,000	0	2,500,000	2,500,000	10,000,000	12,500,000	2,625,000	10,500,000	13,125,000	2,756,250	11,025,000	13,781,250
Development of Chwele Fish Farm (CFF)	0	0	0	1,000,000	8,000,000	9,000,000	1,050,000	8,400,000	9,450,000	1,102,500	8,820,000	9,922,500
Sub Total	5,600,000	21,500,000	27,100,000	6,600,000	27,754,692	34,354,692	6,930,000	29,142,427	36,072,427	7,276,500	30,599,548	37,876,048
Programme Name: Cooperatives Development and Management												
Cooperative registration services	500,000	0	500,000	0	0	0	0	0	0	0	0	0
Cooperative governance, advisory and training services	0	0	0	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,205,000	0	2,205,000
Cooperative agribusiness and marketing services	200,000	0	200,000	0	0	0	0	0	0	0	0	0
Cooperative infrastructural/financial support services	0	26,700,000	26,700,000	0	11,000,000	11,000,000	0	11,550,000	11,550,000	0	12,127,500	12,127,500
Cooperative audit services	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,150,000	0	3,150,000	3,307,500	0	3,307,500
Sub Total	3,700,000	26,700,000	30,400,000	5,000,000	11,000,000	16,000,000	5,250,000	11,550,000	16,800,000	5,512,500	12,127,500	17,640,000
Totals	428,707,330	570,468,670	999,176,000	402,632,492	699,916,341	1,102,548,833	498,259,117	720,912,158	1,219,171,275	523,172,072	742,957,766	1,266,129,838
3.6.1.2 Education												
P1: EARLY CHILDHOOD DEVELOPMENT												
Sp1: Construction of ECDE classrooms	-	133,987,000	133,987,000	-	-	-	-	-	-	-	-	-
Sp2: Equipment of ECDE classrooms	-	-	-	-	-	-	-	-	-	-	-	-
Sp3: Other Infrastructure & Civil Works	-	-	-	-	86,602,000	86,602,000	-	90,932,100	90,932,100	-	95,478,705	95,478,705
Sp4: Project supervision	-	-	-	-	4,731,000	4,731,000	-	4,967,550	4,967,550	-	5,215,928	5,215,928
Sp5: Construction of childcare centres	-	-	-	-	-	-	-	-	-	-	-	-
Sp6: Construction of Centres of Excellence	-	-	-	-	-	-	-	-	-	-	-	-
Sp7: Introduction of school feeding programme	-	-	-	-	-	-	-	-	-	-	-	-
Sp8: Introduction of ECDE capitation fund	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	133,987,000	133,987,000	-	91,333,000	91,333,000	-	95,899,650	95,899,650	-	100,694,633	100,694,633
P2: EDUCATION IMPROVEMENT AND SUPPORT SERVICES												
Sp1: provision of learning materials to ECDE and VTC centres	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-
Sp2: Integration of ICT in ECDE and VTC centres	-	-	-	-	-	-	-	-	-	-	-	-

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sp3: Introduction of Digital Literacy programme	-	-	-	-	-	-	-	-	-	-	-	-
Sp4: Registration of VTCs by TVETA	-	-	-	-	-	-	-	-	-	-	-	-
SP5: Provision of extra-curricular activities	1,500,000	-	-	-	-	-	-	-	-	-	-	-
Sp6: Introduction of capitation fund for VTC trainees	-	15,000,000	-	-	-	-	-	-	-	-	-	-
Sp7: Provision of ward bursaries	180,000,000	-	180,000,000	-	-	-	-	-	-	-	-	-
Sp8: Provision of scholarship and other education benefits	324,000,000	-	324,000,000	-	275,000,000	275,000,000	-	288,750,000	288,750,000	-	303,187,500	303,187,500
Sp9: Mentoring of students	-	-	-	-	-	-	-	-	-	-	-	-
Sp10: Committee meetings and capacity building	2,000,000	-	2,000,000	5,332,650	-	5,332,650	5,599,283	-	5,599,283	5,879,247	-	5,879,247
Total	510,500,000	15,000,000	509,000,000	5,332,650	275,000,000	280,332,650	5,599,283	288,750,000	294,349,283	5,879,247	303,187,500	309,066,747
P3: GENERAL, ADMINISTRATION, PLANNING AND SUPPORT SERVICES												
SP1: Staff remuneration				1,125,469,871	-	1,125,469,871	1,181,743,365	-	1,181,743,365	1,240,830,533	-	1,240,830,533
Sp1: Capacity building of H/Q staff and ECDE teachers on in service training	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp2: Recruitment of ECDE Teachers	-	-	-	52,327,824	-	52,327,824	54,944,215	-	54,944,215	57,691,426	-	57,691,426
Sp3: Promotion of H/Q staff and ECDE teachers	26,400,000	-	26,400,000	-	-	-	-	-	-	-	-	-
Sp4: Establishment of BOM and capacity building	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp5: Support services	10,000,000	-	10,000,000	-	-	-	-	-	-	-	-	-
Sp6: Supervision and assessment of ECDE centres	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp8: Implementation of CBC training	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-
Sp9: Formulation of policies	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-
Sp10: preparation of budget policies	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp11: preparation of financial report	1,000,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Sp12: preparation of planning documents	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp13: appraisal of staff for performance contracting	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Sp14: stakeholder engagements	3,000,000	-	3,000,000	-	-	-	-	-	-	-	-	-
Sp14: Administration				23,207,595	-	23,207,595	24,367,975	-	24,367,975	25,586,373	-	25,586,373
Total	58,400,000	-	46,400,000	1,201,005,290	-	1,201,005,290	1,261,055,555	-	1,261,055,555	1,324,108,332	-	1,324,108,332
Grand total	568,900,000	148,987,000	717,887,000	1,206,337,900	366,333,000	1,572,670,900	1,266,654,800	384,649,650	1,651,304,450	1,329,987,332	403,882,133	1,733,869,712

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	00	00	0	40	0	40	37	0	87	579		1
VOCATIONAL TRAINING												
P1: TRAINING AND SKILLS DEVELOPMENT												
Sp1: Construction of VTC workshops	-	39,570,000	39,570,000	-	-	-	-	-	-	-	-	-
Sp2: Other Capital grants and transfers	-	-	-	-	19,000,000	19,000,000	-	19,950,000	19,950,000	-	20,947,500	20,947,500
Sp3: Establishment of VTC boarding facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sp4: Infrastructure and other civil works	-	-	-	-	20,500,000	20,500,000	-	21,525,000	21,525,000	-	22,601,250	22,601,250
SP5: Project supervision	-	-	-	-	2,500,000	2,500,000	-	2,625,000	2,625,000	-	2,756,250	2,756,250
Sp6: Renovation of existing workshops	-	-	-	-	-	-	-	-	-	-	-	-
Sp7: Development of home craft centres	-	-	-	-	-	-	-	-	-	-	-	-
Total Programme 1	-	-	-	-	-	-	-	-	-	-	-	-
P2: GENERAL, ADMINISTRATION, PLANNING AND SUPPORT SERVICES												
Sp1: Remuneration of employees	225,461,954	-	225,461,954	-	-	-	-	-	-	-	-	-
Sp2: Administration	-	-	-	14,101,400	-	14,101,400	14,806,470	-	14,806,470	15,546,794	-	15,546,794
Sp3: Recruitment of VTC instructors	-	-	-	-	-	-	-	-	-	-	-	-
Sp4: Promotion of VTC principals and instructors	-	-	-	-	-	-	-	-	-	-	-	-
Sp5: Establishment of BOM in VTCs	-	-	-	-	-	-	-	-	-	-	-	-
Sp6: Support services	-	-	-	-	-	-	-	-	-	-	-	-
Sp7: Supervision of VTC centres	-	-	-	-	-	-	-	-	-	-	-	-
Sp8: Assessment of VTC centres	-	-	-	-	-	-	-	-	-	-	-	-
Sp9: Development of quality assurance guidelines for VTCs	-	-	-	-	-	-	-	-	-	-	-	-
Sp10: Curriculum Implementation	-	-	-	-	-	-	-	-	-	-	-	-
Sp11: Formulation of policies	-	-	-	-	-	-	-	-	-	-	-	-
Sp12: preparation of budget documents	-	-	-	-	-	-	-	-	-	-	-	-
Sp13: preparation of financial reports	-	-	-	-	-	-	-	-	-	-	-	-
Sp14: preparation of planning documents	-	-	-	-	-	-	-	-	-	-	-	-
Sp15: appraisal of staff	-	-	-	-	-	-	-	-	-	-	-	-
Sp16: stakeholder engagements meetings	-	-	-	-	-	-	-	-	-	-	-	-
Total	225,461,954	-	225,461,954	14,101,400	42,000,000	56,101,400	14,806,470	44,100,000	58,906,470	15,546,794	46,305,000	61,851,794
Grand Total	225,461,954	39,570,000	265,031,954	1,220,439,3	408,333,0	1,628,772,3	1,281,461,3	428,749,65	1,710,210,9	1,345,534,3	450,187,133	1,795,721,50

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	4	0	4	40	00	40	07	0	57	72		5
3.6.1.3 Lands and Physical Planning												
P1: General Administration, Planning and Support services												
Salaries and Emoluments	17,886,001	-	17,886,001	27,975,396	-	27,975,396	29,374,166	-	29,374,166	30,842,874	-	30,842,874
Administration, planning and support services	21,434,785	-	21,434,785	23,277,650	-	23,277,650	24,441,533	-	24,441,533	25,663,609	-	25,663,609
Purchase of office Furniture, printers, and other IT Equipment	400,000	-	400,000	1,012,145	-	1,012,145	1,062,752	-	1,062,752	1,115,890	-	1,115,890
Human Development and Management	2,000,000	-	2,000,000	-	-	-	-	-	-	-	-	-
Development of Land policy and regulations	4,000,000	-	4,000,000	-	-	-	-	-	-	-	-	-
Sub programme total				52,265,191	-	52,265,191	54,878,451	-	54,878,451	57,622,373	-	57,622,373
P2: Land Development and Management												
Re-planning of markets	1,500,000	-	1,500,000	-	-	-	-	-	-	-	-	-
Implementation of the County Spatial Plan (Sensitization)	-	-	-	-	-	-	-	-	-	-	-	-
Registration of public land (processing of tittle deeds, survey and beaconing)	1,000,000	-	-	-	-	-	-	-	-	-	-	-
Other Infrastructure-Preparation of physical and land use plans	-	-	-	-	5,000,000	5,000,000	-	5,250,000	5,250,000	-	5,512,500	5,512,500
Other Infrastructure-Ward based projects	-	-	-	-	20,151,400	20,151,400	-	21,158,970	21,158,970	-	22,216,919	22,216,919
Other Infrastructure-Project supervision	-	-	-	-	3,414,875	3,414,875	-	3,585,619	3,585,619	-	3,764,900	3,764,900
Procuring of Geodetic tracking vehicle	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition of land for the land bank and dumpsite for Kimilili and Webuye	-	-	-	-	-	-	-	-	-	-	-	-
Networking of the GIS Lab	-	-	-	-	-	-	-	-	-	-	-	-
Ward based projects	-	25,947,500	25,947,500	-	-	-	-	-	-	-	-	-
Securing public land	-	-	-	-	-	-	-	-	-	-	-	-
Valuation Roll for 6 urban centres	-	-	-	-	-	-	-	-	-	-	-	-
Development/Physical Planning in centres; Kipsigon, Kopsiro, Kaptama	-	12,000,000	12,000,000	-	-	-	-	-	-	-	-	-
Review of physical and land plans (phase 1)	-	-	-	-	2,637,625	2,637,625	-	2,769,506	2,769,506	-	2,907,982	2,907,982
Control of Storm Water in 6 towns	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	48,220,786	37,947,500	86,168,286	-	31,203,900	31,203,900	-	32,764,095	32,764,095	-	34,402,300	34,402,300
Grand Total				52,265,191	31,203,900	83,469,091	54,878,451	32,764,095	87,642,546	57,622,373	34,402,300	92,024,673

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
3.6.1.4 HOUSING												
P1: General Administration, Planning and Support services												
Salaries and Emoluments	9,165,048	-	9,165,048	9,894,600	-	9,623,300	10,389,330	-	10,104,465	10,908,797	-	10,609,688
Administration, planning and support services	11,597,840	-	11,597,840	4,277,100	-	11,361,270	4,490,955	-	11,929,334	4,715,503	-	12,525,800
Purchase of office Furniture, printers, and other IT Equipment	-	-	-	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Human Development and Management	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,050,000	-	1,050,000	1,102,500	-	1,102,500
Housing policy implementation	5,443,269	-	5,443,269	-	-	5,000,000	-	-	5,250,000	-	-	5,512,500
Programme 2: Housing Development and Management												
Inventory of county residential houses	250,000	-	250,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Assessment of county residential houses	100,000	-	100,000	200,000	-	200,000	210,000	-	210,000	220,500	-	220,500
Automation of house inventory	350,000	-	350,000	500,000	-	500,000	525,000	-	525,000	551,250	-	551,250
Fact finding on the condition of houses vis a vis rent charged		-	-	-	-	-	-	-	-	-	-	-
Maintenance/Minor repairs to county residential houses	1,778,913	-	1,778,913	1,500,000	-	1,500,000	1,575,000	-	1,575,000	1,653,750	-	1,653,750
Labelling and tagging of county residential houses	-	-	-	-	-	-	-	-	-	-	-	-
Renovation and refurbishment of county residential houses	-	17,631,054	17,631,054	-	-	-	-	-	-	-	-	-
Security fencing of county residential estates with Perimeter wall	-	2,175,650	2,175,650	-	-	-	-	-	-	-	-	-
Overhaul of Infrastructure in residential houses and estates	-	4,000,000	4,000,000	-	-	-	-	-	-	-	-	-
Construction of office block	-	-	-	-	98,500,000	98,500,000	-	103,425,000	103,425,000	-	108,596,250	108,596,250
Other Infrastructure (Construction of governors/Deputy governors official residences)	-	10,000,000	10,000,000	-	25,000,000	25,000,000	-	26,250,000	26,250,000	-	27,562,500	27,562,500
Project supervision	-	-	-	-	6,500,000	6,500,000	-	6,825,000	-	-	7,166,250	-
Valuation of county residential houses	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing programme in 45 wards 2 houses per ward	-	-	-	-	-	-	-	-	-	-	-	-
Construction and Equipping of Appropriate Building Technologies (ABT) Centers.	-	-	-	-	-	-	-	-	-	-	-	-
Housing Financing (grant)	-	-	-	-	-	-	-	-	-	-	-	-

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
KISIP Infrastructure grant-slum upgrading	-	50,000,000	50,000,000	-	-	133,892,888	-	-	140,587,532	-	-	147,616,909
Sub Total	29,685,070	83,806,704	113,491,774	17,329,600	130,000,000	147,329,600	18,196,080	136,500,000	154,696,080	19,105,884	143,325,000	162,430,884
P1: General Administration, Planning and Support Services												
Salaries and remunerations	11,760,120	-	11,760,120	14,408,833	-	14,408,833	15,129,275	-	15,129,275	15,885,738	-	15,885,738
Compensation to employees	-	-	-	-	-	-	-	-	-	-	-	-
Human resource capacity development and management	4,911,441	-	4,911,441	-	-	-	-	-	-	-	-	-
General administration and support services	2,530,802	-	2,530,802	14,336,967	-	14,336,967	15,053,815	-	15,053,815	15,806,506	-	15,806,506
Planning and financial management	3,250,000	-	3,250,000	-	-	-	-	-	-	-	-	-
Institutional accountability, leadership, efficiency and effectiveness in service delivery	4,500,000	-	4,500,000	-	-	-	-	-	-	-	-	-
Research, Knowledge Sharing and development services	-	-	-	-	-	-	-	-	-	-	-	-
P2: Urban Land Policy and Planning												
Other Infrastructure and Civil Works	-	-	-	-	90,500,000	90,500,000	-	95,025,000	95,025,000	-	99,776,250	99,776,250
Overhaul of other Infrastructure and Civil Works	-	-	-	-	15,200,000	15,200,000	-	15,960,000	15,960,000	-	16,758,000	16,758,000
Pre-Feasibility, Feasibility and Appraisal Studies	-	-	-	-	1,500,000	1,500,000	-	1,575,000	1,575,000	-	1,653,750	1,653,750
project supervision	-	-	-	-	9,412,000	9,412,000	-	9,882,600	9,882,600	-	10,376,730	10,376,730
Research	-	-	-	-	2,500,000	2,500,000	-	2,625,000	2,625,000	-	2,756,250	2,756,250
P3: Urban Infrastructure Development and Management												
Upgrading of urban access roads	-	109,887,700	109,887,700	-	-	-	-	-	-	-	-	-
Ward Based Projects	-	-	-	-	68,400,000	68,400,000	-	71,820,000	71,820,000	-	75,411,000	75,411,000
P4: Urban Environment, Health, Culture and Human Social Services												
Construction of dumpsite	-	-	-	-	-	-	-	-	-	-	-	-
Installation of waste collection chambers	-	1,200,000	1,200,000	-	-	-	-	-	-	-	-	-
Installation of collection bins	-	750,000	750,000	-	-	-	-	-	-	-	-	-
Provision of litter bins	-	150,000	150,000	-	-	-	-	-	-	-	-	-
Total	26,952,363	111,887,700	138,840,063	28,745,800	187,512,000	216,257,800	30,183,090	196,887,600	227,070,690	31,692,245	206,731,980	238,424,225
Programme 1: Urban Governance												
SP 1: Human resource development and management	13,773,780	-	13,773,780	13,551,168	-	13,551,168	14,228,726	-	14,228,726	14,940,163	-	14,940,163
SP2: Policy, Legal and regulatory services	4,368,000	-	4,368,000	-	-	-	-	-	-	-	-	-

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP3:Transport and Logistics	-	-	-	9,000,000	-	9,000,000	9,450,000	-	9,450,000	9,922,500	-	9,922,500
SP4:Urban institutions leadership, coordination services & Other Administration Services	11,545,856	-	11,545,856	16,888,464	-	16,888,464	17,732,887	-	17,732,887	18,619,532	-	18,619,532
Sub Total	29,687,636	-	29,687,636	39,439,632	-	39,439,632	41,411,614	-	41,411,614	43,482,194	-	43,482,194
Programme 2: Urban Infrastructure Development And Management												
SP1:Urban Infrastructure Development - Overhaul of other Infrastructure and Civil Works	-	191,089,400	19,089,400	-	32,750,000	32,750,000	-	34,387,500	34,387,500	-	36,106,875	36,106,875
SP2:Urban Infrastructure Development-Other Infrastructure and Civil Works	-	-	-	-	4,750,000	4,750,000	-	4,987,500	4,987,500	-	5,236,875	5,236,875
SP3:Urban Infrastructure Development - Ward Based	-	-	-	-	68,400,000	68,400,000	-	71,820,000	71,820,000	-	75,411,000	75,411,000
SP 4:Project Supervision	-	-	-	-	6,100,000	6,100,000	-	6,405,000	6,405,000	-	6,725,250	6,725,250
Sub Total	-	191,089,400	19,089,400	-	112,000,000	112,000,000	-	117,600,000	117,600,000	-	123,480,000	123,480,000
Programme III: Urban Environment and Human Services												
SP 1:Urban Health Services	0	0	0	0	0	0	0	0	0	0	0	0
SP 2: Environmental health	0	0	0	0	0	0	0	0	0	0	0	0
SP 3: Urban Education services	0	0	0	0	0	0	0	0	0	0	0	0
SP 4: Waste management Services	0	0	0	0	0	0	0	0	0	0	0	0
SP 5: Urban facilities and amenities	0	0	0	0	0	0	0	0	0	0	0	0
SP 6: Urban Agriculture	0	0	0	0	0	0	0	0	0	0	0	0
SP 7: Urban Greening services	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	0	0	0	0	0	0	0	0	0	0	0	0
Programme 4: Urban Economy and Investment Management												
SP 1: Urban investment services	0	0	0	0	0	0	0	0	0	0	0	0
SP 2: Urban Financial services	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total	0	0	0	0	0	0	0	0	0	0	0	0
Programme 5: Urban Sports, Cultural Development and Management												
SP 1: Development and management of sports facilities	0	0	0	0	0	0	0	0	0	0	0	0
SP 2: Sports promotion and support services	0	0	0	0	0	0	0	0	0	0	0	0
SP 3: Community games and sports	0	0	0	0	0	0	0	0	0	0	0	0
SP 4: Heritage promotion and preservation	0	0	0	0	0	0	0	0	0	0	0	0
SP 5: Arts and Culture promotion and development	0	0	0	0	0	0	0	0	0	0	0	0
SP 6: Heroes and Heroines Scheme	0	0	0	0	0	0	0	0	0	0	0	0
SP 7: Intangible Cultural Heritage	0	0	0	0	0	0	0	0	0	0	0	0
SP 8: Social Development	0	0	0	0	0	0	0	0	0	0	0	0
SP 9: Designs,visual arts and Performing arts	0	0	0	0	0	0	0	0	0	0	0	0

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub Total	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total	-	191,089,400	19,089,400	39,439,632	112,000,000	151,439,632	41,411,614	117,600,000	159,011,614	43,482,194	123,480,000	166,962,194
3.6.1.7 Trade												
Programme 1: General Administration, Planning and Support Services												
Sub Programme 1: Human Resource Development and Management	20,121,071	-	20,121,071	20,527,125	-	20,527,125	21,553,481	-	21,553,481	22,631,155	-	22,631,155
Sub Programme 2: Planning and Support Services	13,064,743	-	13,064,743	5,692,820	-	5,692,820	5,977,461	-	5,977,461	6,276,334	-	6,276,334
Sub Programme 3: Administrative Services	5,599,175	-	5,599,175	2,450,000	-	2,450,000	2,572,500	-	2,572,500	2,701,125	-	2,701,125
Total Programme	38,784,989	-	38,784,989	28,669,945	-	28,669,945	30,103,442	-	30,103,442	31,608,614	-	31,608,614
Programme 2: Trade and Enterprise development												
Sub Programme 1: Fair Trade Practices and Consumer Protection	800,000	-	800,000	600,000	-	600,000	630,000	-	630,000	661,500	-	661,500
Sub Programme 2: Business Development Services	-	-	-	-	-	-	-	-	-	-	-	-
Sub Programme 3: Access to credit finance/Business Loans	-	-	-	-	115,679,933	115,679,933	-	121,463,930	121,463,930	-	127,537,126	127,537,126
Total Programme	800,000	-	800,000	600,000	115,679,933	144,949,878	630,000	121,463,930	152,197,372	661,500	127,537,126	159,807,240
Programme 3: Market Infrastructure Development and Management												
Sub Programme 1: Development of Market Infrastructure	-	30,000,000	30,000,000	-	-	-	-	-	-	-	-	-
Sub Programme 2: CEF (Other Infrastructure Development)	500,000	4,884,000	5,384,000	-	96,062,500	96,062,500	-	100,865,625	100,865,625	-	105,908,906	105,908,906
Total Programme	500,000	34,884,000	35,384,000	-	96,062,500	96,062,500	-	100,865,625	100,865,625	-	105,908,906	105,908,906
Total Vote	40,084,989	34,884,000	74,968,989	29,269,945	211,742,433	241,012,378	30,733,442	222,329,555	253,062,997	32,270,114	233,446,032	265,716,147
3.6.1.8 Energy												
Programme 1: General Administration, Planning and Support Services												
Sub Programme 1: Human Resource Development and Management	3,601,260	-	3,601,260	3,781,323	-	3,781,323	3,970,389	-	3,970,389	4,168,909	-	4,168,909
Sub Programme 2: Planning and Support Services	7,534,043	-	7,534,043	6,500,913	-	6,500,913	6,825,959	-	6,825,959	7,167,257	-	7,167,257
Sub Programme 3: Administrative Services	3,228,876	-	3,228,876	4,469,165	-	4,468,805	4,692,623	-	4,692,245	4,927,254	-	4,926,858
Total Programme	14,364,179	-	14,364,179	14,751,401	-	14,751,401	15,488,971	-	15,488,971	16,263,420	-	16,263,420
Sub Programme 1: Industrial Development and Management	6,000,000	119,000,000	125,000,000	-	101,000,000	101,000,000	4,200,000	84,000,000	86,200,000	4,410,000	88,200,000	92,610,000
Total Programme	6,000,000	119,000,000	125,000,000	-	101,000,000	101,000,000	4,200,000	84,000,000	88,200,000	4,410,000	88,200,000	92,810,000

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Total Vote	20,364,179	119,000,000	139,364,179	14,751,401	101,000,000	115,751,041	19,611,207	84,000,000	103,611,207	20,591,767	88,200,000	108,791,767
3.6.1.9 Industry												
Programme 1: General Administration, Planning and Support Services												
Sub Programme 1: Human Resource Development and Management	-	-	-	1,885,920	-	1,885,920	1,980,216	-	1,980,216	2,079,227	-	2,079,227
Sub Programme 2: Planning and Support Services	3,813,018	-	3,813,018	4,826,000	-	4,826,000	5,067,300	-	5,067,300	5,320,665	-	5,320,665
Sub Programme 3: Administrative Services	500,000	-	500,000	2,265,600	-	2,265,600	2,378,880	-	2,378,880	2,497,824	-	2,497,824
Total Programme	4,381,018	-	4,381,018	8,977,520	-	8,977,520	9,426,396	-	9,426,396	9,897,716	-	9,897,716
Programme 2: Industrial Investments and Development												
Sub Programme 1: Industrial Development and Management	-	-	-	-	200,000,000	200,000,000	-	210,000,000	210,000,000	-	220,500,000	220,500,000
Total Programme	-	-	-	-	200,000,000	200,000,000	-	210,000,000	210,000,000	-	220,500,000	220,500,000
Total Vote	4,381,018	-	4,381,018	8,977,520	200,000,000	208,977,520	9,426,396	210,000,000	219,426,396	9,897,716	220,500,000	230,397,716
Grand Total	64,830,186	153,884,000	218,714,186	52,998,866	512,742,433	565,740,939	59,771,045	516,329,555	576,100,600	62,759,597	542,146,032	604,905,630
Roads and Public works												
Programme1: General Administration and Planning, and Support Services												
SP1.1: Capacity Development and Motivation	78,694,876	-	78,694,876	83,090,095	-	83,090,095	87,244,600	-	87,244,600	91,606,830	-	91,606,830
SP1.2: Office Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
SP1.3: Administration Services	45,856,783	-	45,856,783	44,448,175	-	44,448,175	46,670,584	-	46,670,584	49,004,113	-	49,004,113
SP1.4: Financial Services, Planning and Stewardship	28,797,371	-	28,797,371	3,175,760	-	3,175,760	3,334,548	-	3,334,548	3,501,275	-	3,501,275
Total Programme 1	153,349,030	-	153,349,030	130,714,030	-	130,714,030	137,249,732	-	137,249,732	144,112,218	-	144,112,218
Programme2: Transport Infrastructure Development and Management												
SP2.1: Construction of Roads Bridges and Drainage Works	-	50,000,000	50,000,000	-	701,167,792	701,167,792	-	736,226,182	736,226,182	-	773,037,491	773,037,491
SP2.2: Maintenance of Roads	-	149,840,000	149,840,000	-	-	-	-	-	-	-	-	-
SP2.3: Rehabilitation of Roads, Bridges and Drainage Works	-	708,240,649	708,240,649	-	47,500,000	47,500,000	-	49,875,000	49,875,000	-	52,368,750	52,368,750
SP2.4: Ward Based Projects	-	47,288,084	-	-	464,350,500	464,350,500	-	487,568,025	487,568,025	-	511,946,426	511,946,426
SP2.5: Project Supervision	-	-	-	-	31,634,000	31,634,000	-	33,215,700	33,215,700	-	34,876,485	34,876,485
Total Programme 2	-	955,368,700	908,080,649	-	1,244,652,292	1,244,652,292	-	1,306,884,907	1,306,884,907	-	1,372,229,152	1,372,229,152

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
		33	49		292	92		07	907		2	2
Programme3: Building Standards and Quality Assurance												
SP3.1: Building Standards and Research	-	-	-	-	-	-	-	-	-	-	-	-
Programme4: Public and Transport Safety												
SP4.1: Fire Risk Management	-	-	-	-	21,260,028	21,260,028	-	22,323,029	22,323,029	-	23,439,181	23,439,181
SP4.2: Transport Safety	-	-	-	-	-	-	-	-	-	-	-	-
SP4.3: Air Transport	-	-	-	-	-	-	-	-	-	-	-	-
SP4.4: Railway Transport	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	21,260,028	21,260,028	-	22,323,029	22,323,029	-	23,439,181	23,439,181
Grand Total	153,349,030	955,368,733	1,061,429,679	130,714,030	1,265,912,320	1,396,626,350	137,249,732	1,329,207,936	1,466,457,668	144,112,218	1,395,668,333	1,539,780,551
Gender and Sports												
Cultural Development and Management-Other Infrastructure	37,700,000	2,200,320	39,900,320	38,728,719	21,440,351	60,169,070	40,665,155	22,512,369	63,177,524	42,698,413	23,637,987	66,336,400
Gender Equality and Empowerment of Communities	7,600,000	7,000,000	14,600,000	-	33,143,958	33,143,958	-	34,801,156	34,801,156	-	36,541,214	36,541,214
Sports Facility development and management	-	184,068,184	184,068,184	-	-	-	-	-	-	-	-	-
Sports and Talent development and management-Other Infrastructure	3,000,000	-	3,000,000	-	70,514,202	70,514,202	-	74,039,912	74,039,912	-	77,741,908	77,741,908
Youth Development and Management	4,800,000	5,000,000	9,800,000	12,249,497	31,112,766	43,362,263	12,861,972	32,668,404	45,530,376	13,505,070	34,301,825	47,806,895
General Administration, planning and support services	99,872,162	-	99,872,162	44,474,314	-	44,474,314	46,698,030	-	46,698,030	49,032,931	-	49,032,931
4917-total	152,972,162	198,268,504	351,240,666	95,452,530	156,211,277	251,663,807	100,225,157	164,021,841	264,246,997	105,236,414	172,222,933	277,459,347
Health												
PROGRAMME 1: General Administration and Planning program.												
Sub Programme 1: Staff remuneration and Capacity Development	2,424,804,147	0	2,424,804,147	2,667,969,496	0	2,667,969,496	2,801,367,971	0	2,801,367,971	2,941,436,369	0	2,941,436,369
Sub Programme 2: Health administration support services	104,225,825	0	104,225,825	69,826,750	0	69,826,750	294,000,000	0	294,000,000	296,700,000	0	296,700,000
Sub Programme 3: Health Outreach and support Services	0	0	0	1,000,000	0	1,000,000	1,050,000	0	1,050,000	1,102,500	0	1,102,500
Sub Programme 4: Finance, Planning Services and stewardship	16,416,049	0	16,416,049	3,820,000	0	3,820,000	6,899,000	0	6,899,000	73,980,000	0	73,980,000
Total Programme	2,545,446,021	0	2,545,446,021	2,742,616,246	0	2,742,616,246	3,103,316,971	0	3,103,316,971	3,313,218,869	0	3,313,218,869
Programme 2: Primary Health Care services												
Sub Programme 1: Primary Health	0	0	0	58,349,742	1,800,000	60,149,742	61,267,229	1,890,000	63,157,229	64,330,591	1,984,500	66,315,091

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Care Services												
Total Programme	-	-	-	58,349,742	1,800,000	60,149,742	61,267,229	1,890,000	63,157,229	64,330,591	1,984,500	66,315,091
Programme 3: Curative Health Services.												
Sub Programme 1: Hospital Level Services	396,319,898	0	396,319,898	96,319,898	0	96,319,898	101,135,893	0	101,135,893	106,192,688	0	106,192,688
Sub Programme 2: Maternal and Child Health Services	54,469,787	0	54,469,787	6,380,000	0	6,380,000	6,699,000	0	6,699,000	7,033,950	0	7,033,950
Sub Programme 3: Nutritional Services	39,533,673	0	39,533,673	4,533,673	0	4,533,673	4,760,357	0	4,760,357	4,998,374	0	4,998,374
Sub Programme 4: Rehabilitative Health Services	0	0	0	1,000,000	0	1,000,000	1,050,000	0	1,050,000	1,102,500	0	1,102,500
Sub Programme 5: TB and Neglected Tropical Diseases	0	0	0	1,100,000	0	1,100,000	1,155,000	0	1,155,000	1,212,750	0	1,212,750
Total Programme	490,323,358	0	490,323,358	109,333,571	0	109,333,571	114,800,250	0	114,800,250	120,540,262	0	120,540,262
Programme 4: Preventive and Promotive Health Services												
Sub Programme 1: Communicable Diseases and Non-Communicable diseases	103,724,022	0	103,724,022	103,724,022	0	103,724,022	54,650,000	0	54,650,000	57,382,500	0	57,382,500
Sub Programme 2: Malaria Control	400,000	0	400,000	400,000	0	400,000	66,870,000	0	66,870,000	74,460,000	0	74,460,000
Sub Programme 3: Quality food and Water Hygiene	0	0	0	0	0	0	27,490,000	0	27,490,000	28,330,000	0	28,330,000
Sub Programme 4: School Health	0	0	0	0	0	0	19,950,000	0	19,950,000	21,030,000	0	21,030,000
Sub Programme 5: Specialized Materials and Supplies				467,403,476	0	467,403,476	490,773,650	0	490,773,650	515,312,332	0	515,312,332
Sub Programme 6: Disease Surveillance	3,000,000	0	3,000,000	8,500,000	0	8,500,000	29,160,000	0	29,160,000	29,600,000	0	29,600,000
Sub Programme 7: Gender Mainstreaming	0	0	0	0	0	0	63,000,000	0	63,000,000	66,150,000	0	66,150,000
Total Programme	107,124,022	0	107,124,022	580,027,498	0	580,027,498	751,893,650	0	751,893,650	792,264,832	0	792,264,832
Sub Programme 1: Specialised Medical Services	0	0	0	0	0	0	0	1,121,500,000	1,121,500,000	0	1,540,000,000	1,540,000,000
Total Programme	0	0	0	0	0	0	0	1,121,500,000	1,121,500,000	0	1,540,000,000	1,540,000,000
Programme 6: Health Infrastructure Development and Management												
Sub Programme 1: Health Infrastructure Development and Management	0	314,840,450	314,840,450	6,044,008	429,986,440	436,030,448	0	235,708,929	235,708,929	0	247,494,375	247,494,375
Total Programme	0	314,840,450	314,840,450	6,044,008	429,986,440	436,030,448	0	235,708,929	235,708,929	0	247,494,375	247,494,375
Programme 7: Sanitation Management												
Sub Programme 1: Public Sanitation	2,017,430	0	2,017,430	2,017,430	14,226,438	16,243,868	2,118,302	14,937,760	17,056,062	2,224,217	15,684,648	11,111,952
Sub Programme 2: School and	0	0	0	0	0	0	18,900,000	0	18,900,000	19,845,000	0	19,845,000

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Market Sanitation												
Sub Programme 3: Sanitation Infrastructure	0	11,561,438	11,561,438	0	0	0	0	0	0	0	0	0
Total Programme	2,017,430	11,561,438	13,578,868	2,017,430	14,226,438	16,243,868	21,018,302	14,937,760	35,956,062	22,069,217	15,684,648	30,956,952
Grand Total	3,144,910,831	326,401,888	3,471,312,719	3,498,388,495	446,012,878	3,944,401,373	4,052,296,402	1,374,036,689	5,426,333,090	4,312,423,771	1,805,163,523	6,110,790,381
Finance and Economic planning												
Programme 1: General Administration, Planning and Support Services												
SP1: Personnel costs	489,904,551	0	489,904,551	418,953,350	0	418,953,350	439,901,018	0	439,901,018	518,069,767	0	518,069,767
SP 2: Administration Services	259,690,405	0	259,690,405	239,968,883	0	239,968,883	251,967,327	0	251,967,327	210,506,276	0	210,506,276
SP3: Employer Contribution for Staff Pension	419,161,328	0	419,161,328	202,275,646	0	202,275,646	212,389,428	0	212,389,428	304,500,329	0	304,500,329
SP4: Car loans to Civil Servants	0	0	0	27,000,000	0	27,000,000	28,350,000	0	28,350,000	29,767,500	0	304,500,329
SP4: Staff development and Training	24,903,200	0	24,903,200	0	0	0	15,000,000	0	15,000,000	16,537,500	0	16,537,500
Total Programme 1	1,193,659,484	0	1,193,659,484	888,197,879	0	888,197,879	932,607,773	0	932,607,773	1,079,381,372	0	1,354,114,201
Programme 2: Public participation and Formulation of policies												
SP1: Public participation	18,515,384	0	18,515,384	12,000,000	0	12,000,000	12,600,000	0	12,600,000	13,230,000	0	13,230,000
SP 2: Printing of Long-term plans	0	0	0	13,500,000	0	13,500,000	14,175,000	0	14,175,000	14,883,750	0	14,883,750
SP3: Enforcement of Revenue Collection	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
SP4: Documentation and information Centres	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
SP5: Conducting quarterly risk assessment in MDAs	2,000,000	0	2,000,000	3,500,000	0	3,500,000	3,675,000	0	3,675,000	3,858,750	0	3,858,750
SP6: Participatory Monitoring and Evaluation	16,879,109	0	16,879,109	15,000,000	0	15,000,000	15,750,000	0	15,750,000	16,537,500	0	16,537,500
Total Programme 2	47,394,493	0	47,394,493	54,000,000	0	54,000,000	56,700,000	0	56,700,000	59,535,000	0	59,535,000
Programme 3: Service delivery and organizational transformation												
SP1: Coordination of Development Planning	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
SP 2: Asset Management System	0	0	0	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
SP3: KRA	0	0	0	30,000,000	0	30,000,000	31,500,000	0	31,500,000	5,512,500	0	5,512,500
SP 4: Regional Bank - LREB	0	0	0	10,000,000	0	10,000,000	10,500,000	0	10,500,000	27,562,500	0	27,562,500
SP5: System Enhancement	0	0	0	20,000,000	0	20,000,000	21,000,000	0	21,000,000	5,512,500	0	5,512,500
SP 6: Maintenance of computer, software and networks - Revenue System	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,600,000	0	12,600,000	13,230,000	0	13,230,000
SP 7: Budget Tracking	6,000,000	0	6,000,000	5,000,000	0	5,000,000	5,250,000	0	5,250,000	5,512,500	0	5,512,500
SP8: Purchase of Motor Vehicles	0	0	0	16,000,000	0	16,000,000	16,800,000	0	16,800,000	0	0	0
SP9: ICT	0	0	0	14,370,000	0	14,370,000	15,088,500	0	15,088,500	15,842,925	0	15,842,925

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
SP9: Infrastructural development		137,298,000	137,298,000	0	204,155,528	204,155,528	0	214,363,304.40	214,363,304	0	0	0
Total Programme 3	23,000,000	137,298,000	160,298,000	117,370,000	204,155,528	321,525,528	123,238,500	214,363,304	337,601,804	68,355,000	159,862,500	228,217,500
TOTAL VOTE	1,264,053,977	137,298,000	1,401,351,977	1,059,567,879	204,155,528	1,263,723,407	1,112,546,273	214,363,304	1,326,909,577	1,207,271,372	159,862,500	1,641,866,701
3.6.1.14 Public Service Management and Administration & Office of the County Secretary												
Public Service Management & Administration												
Programme 1: General Administration, Planning and Support Services												
Sub programme 1: personnel costs	240,711,293	-	240,711,293	394,636,934	-	394,636,934	414,368,781	-	414,368,781	435,087,220	-	435,087,220
Sub programme 2: training and development	5,175,000	-	5,175,000	-	-	-	-	-	-	-	-	-
Sub programme 3: transport and logistics	19,600,000	-	19,600,000	3,800,000	-	3,800,000	3,990,000	-	3,990,000	4,189,500	-	4,189,500
Sub programme 4: General administration	255,105,720	-	255,105,720	294,903,516	-	294,903,516	309,648,692	-	309,648,692	325,131,126	-	325,131,126
Total Programme 1	520,592,013	-	520,592,013	693,340,450	-	693,340,450	728,007,473	-	728,007,473	764,407,846	-	764,407,846
Programme 2: Public participation, civic education and outreach services												
Sub programme 1: Public participation	1,800,000	-	1,800,000	-	-	-	-	-	-	-	-	-
Sub programme 2: Civic education	14,000,000	-	14,000,000	5,000,000	-	5,000,000	5,250,000	-	5,250,000	5,512,500	-	5,512,500
Sub programme 3: Commemoration of national events	3,000,000	-	3,000,000	33,231,972	-	33,231,972	34,893,571	-	34,893,571	36,638,249	-	36,638,249
Total Programme 2	18,800,000	-	18,800,000	38,231,972	-	38,231,972	40,143,571	-	40,143,571	42,150,749	-	42,150,749
Sub programme 3: Institutional development and Management												
Sub programme 1: Infrastructure development - construction of Non Residential buildings	-	8,422,621	8,422,621	-	47,500,000	47,500,000	-	49,875,000	49,875,000	-	52,368,750	52,368,750
Sub Programme 2: Project Supervision	-	-	-	-	2,500,000	2,500,000	-	2,625,000	2,625,000	-	2,756,250	2,756,250
SP 2: Education Bursary	-	-	-	-	-	-	-	-	-	-	-	-
Total Programme 3	-	8,422,621	8,422,621	-	50,000,000	50,000,000	-	52,500,000	52,500,000	-	55,125,000	55,125,000
TOTAL VOTE	539,392,013	8,422,621	547,814,634	731,572,422	50,000,000	781,572,422	768,151,043	52,500,000	820,651,043	806,558,595	55,125,000	861,683,595
Office of the CS												
Programme 1: General Administration, Planning and Support Services												
Sub programme 1: personnel costs	15,213,886	-	15,213,886	-	-	-	-	-	-	-	-	-
Sub programme 2: training and	4,572,060	-	4,572,060	-	-	-	-	-	-	-	-	-

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
development												
Sub programme 3: General administration	108,665,068	-	108,665,068	22,700,000	-	22,700,000	23,835,000	-	23,835,000	25,026,750	25,026,750	25,026,750
Total Programme 1	128,451,014	-	128,451,014	22,700,000	-	22,700,000	23,835,000	-	23,835,000	25,026,750	25,026,750	25,026,750
Sub programme 1: KDSP grant	-	112,815,048	112,815,048	-	-	-	-	-	-	-	-	-
Sub Programme 2: lease of office	-	-	-	-	-	-	-	-	-	-	-	-
Total Programme 2	-	112,815,048	112,815,048	-	-	-	-	-	-	-	-	-
Sub programme 1: ICT infrastructure	-	29,847,901	29,847,901	3,100,000	-	3,100,000	3,255,000	-	3,255,000	3,417,750	3,417,750	3,417,750
Total Programme 3	-	29,847,901	29,847,901	-	-	-	-	-	-	-	-	-
TOTAL VOTE	128,451,014	142,662,949	271,113,963	25,800,000	-	25,800,000	27,090,000	-	27,090,000	28,444,500	28,444,500	28,444,500
Governor office												
Programme 1: General Administration, Planning and Support Services												
Sub programme 1: personnel costs	338,121,374	-	338,121,374	210,229,670	-	210,229,670	220,741,154	-	220,741,154	231,778,211	-	231,778,211
Sub programme 2: training and development	3,233,216	-	3,233,216	-	-	-	-	-	-	-	-	-
Sub programme 3: General administration	179,155,931	-	179,155,931	169,895,126	-	169,895,126	178,389,882	-	178,389,882	187,309,376	-	187,309,376
Total Programme 1	520,510,521	-	520,510,521	380,124,796	-	380,124,796	399,131,036	-	399,131,036	419,087,588	-	419,087,588
Sub programme 1: CEC affairs	22,879,307	-	22,879,307	39,254,586	-	39,254,586	41,217,315	-	41,217,315	43,278,181	-	43,278,181
Total Programme 2	22,879,307	-	22,879,307	39,254,586	-	39,254,586	41,217,315	-	41,217,315	43,278,181	-	43,278,181
Sub programme 1: protocol and events management	11,865,899	-	11,865,899	12,200,000	-	12,200,000	12,810,000	-	12,810,000	13,450,500	-	13,450,500
Total Programme 2	11,865,899	-	11,865,899	12,200,000	-	12,200,000	12,810,000	-	12,810,000	13,450,500	-	13,450,500
TOTAL VOTE	555,255,727	-	555,255,727	431,579,382	-	431,579,382	453,158,351	-	453,158,351	475,816,269	-	475,816,269
Programme: General Administration and Planning, and Support Services												
Sub programme 1: General Administration				28,182,217	-	28,182,217	29,591,328	-	29,591,328	31,070,894	-	31,070,894
Total Programme 1				28,182,217	-	28,182,217	29,591,328	-	29,591,328	31,070,894	-	31,070,894
Programme2: Human Resource Management and development												
Sub-programmer: Human Resource Management	6,529,680			8,068,400	-	8,068,400	8,471,820	-	8,471,820	8,895,411	-	8,895,411
Sub programme: General Administration				-	-	-	-	-	-	-	-	-
Sub-programme 3: Human Resource Development	6,529,680			-	-	-	-	-	-	-	-	-
Total Programme 2	13,059,360			-	-	8,068,400	8,471,820	-	8,471,820	8,895,411	-	8,895,411

Sub Programme	Approved estimates			Allocations			Projections					
	2022/23			FY 2023/24			FY 2024/25			FY 2025/26		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Sub-programme: Quality Assurance	3,120,330			3,120,330	-	3,120,330	3,276,347	-	3,276,347	3,440,164	-	3,440,164
Sub-programme2: Ethics, Governance and National Values	9,748,440			5,270,541	-	5,270,541	5,534,068	-	5,534,068	5,810,771	-	5,810,771
Total Programme 3	12,868,770			8,390,871	-	8,390,871	8,810,415	-	8,810,415	9,250,935	-	9,250,935
Sub-programme: Other Infrastructure & Civil Works- Construction of office block	-	-	-	-	28,500,000	28,500,000	29,925,000	29,925,000	59,850,000	31,421,250	31,421,250	62,842,500
Sub-programme 2: Project supervision	-	-	-	-	1,500,000	1,500,000	1,575,000	1,575,000	3,150,000	1,653,750	1,653,750	3,307,500
Total Programme 3				8,390,871	-	30,000,000	31,500,000	-	31,500,000	33,075,000	-	33,075,000
Grand total	47,443,004			44,641,488	30,000,000	74,641,488	78,373,562	31,500,000	109,873,562	82,292,241	33,075,000	115,367,241
County Assembly												
Programme: General Administration and Planning, and Support Services (Employee/MCAs emoluments, Utilities, Communications, Training, Printing and general office supplies, Insurance, Fuel, Office equipment supplies, Contracted guards and cleaning services	890,853,117	0	890,853,117	769,044,443	0	769,044,443	807,496,665	0	807,496,665	847,871,498	0	847,871,498
Legislation; Bills processing, publications and printing, Motions debating	7,785,000	0	7,785,000	8,174,250	0	8,174,250	8,582,963	0	8,582,963	9,012,111	0	9,012,111
Programme3.Oversight(Committee fact-finding, budget interrogation expenditure, report writing retreats, Foreign and Domestic travels	31,904,402	0.00	31,904,402	33,499,622.10	0	33,499,622	35,174,603	0	35,174,603	36,933,333	0	36,933,333
Programme 4; Representation and other outreach services (ward office operationalization, Processing of petitions, Bunge Mashinani programme)	153,299,716	0.00	153,299,716	160,964,701.80	0	160,964,702	169,012,937	0	169,012,937	177,463,584	0	177,463,584
KRA	0	0.00	0	40,395,926	0	40,395,926	42,415,722	0	0	44,536,508	0	44,536,508
General Infrastructural Development	20,000,000	0	20,000,000	0	142,184,735	142,184,735	0	149,293,972	149,293,972	0	156,758,670.3	156,758,670
Total	1,103,842,235	0	1,103,842,235	1,012,078,943	142,184,735	1,154,263,678	1,062,682,890	149,293,972	1,169,561,139	1,115,817,035	156,758,670.3	1,272,575,705