



COUNTY GOVERNMENT OF MACHAKOS

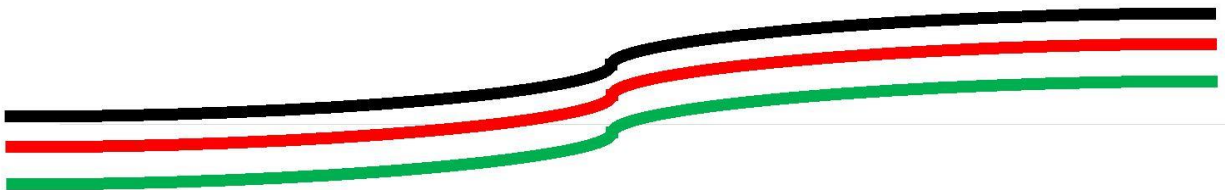
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# COUNTY FISCAL STRATEGY PAPER~ 2022

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*PROMOTING ECONOMIC GROWTH FOR IMPROVED LIVELIHOOD*

*February, 2022*



## **Vision Statement**

A First World County with high quality life to all citizens in a clean and secure environment

## **Mission Statement**

To transform livelihoods through speedy, efficient, inclusive and sustainable development

## **Core Values and Principles**

Transparency and Accountability

Efficiency and Effectiveness

Innovation and Creativity

Public Participation

Responsiveness

Integrity

Equity

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## Abbreviations and Acronyms

ADP	Annual Development Plan
AEO	African Economic Outlook
BPS	Budget Policy Statement
CBEF	County Budget and Economic Forum
CBROP	County Budget Review and Outlook Paper
CCTV	Closed Circuit Television
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
DANIDA	Danish International Development Agency
EAC	East African Community
ECDE	Early Childhood Education Development
FY	Financial Year
GBVRC	Gender Based Violence Rescue Centre
GCP	Gross County Product
GDP	Gross Domestic Product
ICT	Information Communication Technology
KUSP	Kenya Urban Support Program
Kshs.	Kenya Shillings
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
OVC	Orphans and Vulnerable Children
PFMA	Public Finance Management Act
PWDs	People Living with Disabilities
TIPs	Transitional Implementation Plans
TVET	Technical and Vocational Education Training
UIG	Urban Institutional Grant
US	United States
VTC	Voluntary Testing and Counseling
WAN	World Area Network
WEO	World Economic Outlook
WHO	World Health Organization

## CHAPTER ONE

### 1.0 COUNTY FISCAL STRATEGY PAPER PROCESS OVERVIEW

#### 1.1 Introduction

1. The 2022 County Fiscal Strategy Paper Legislates the framework for the preparation of the 2022/2023 Budgets Estimates. It features the following:
  - i. The broad fiscal parameters for the 2022/2023 Budget and the guidelines for management of revenues and expenditures.
  - ii. The doctrine that will guide the 2022/2023 budget process.
  - iii. The broad strategic priorities and policy goals that will inform the preparation of the budget over the medium term.
  - iv. The medium-term outlook for County Government revenues and expenditures
  - v. A consultation of how the Budget Strategies relates to the County priorities as drawn from the County Integrated Development Plan (CIDP) 2018- 2022

#### 1.2 County Fiscal Strategy Paper Process

2. As per the requirement of the Public Finance Management Act, 2012 section 117(5) the County Government has taken into consideration the views of various stakeholders during the formulation of the 2022 County Fiscal Strategy Paper. In relation to this the County Treasury carried out public participation both at village and ward level on 9th - 11<sup>th</sup>, February, 2022.

#### 1.3 Legal Basis for Preparation of County Fiscal Strategy Paper

3. The County Treasury, pursuant to section 117(1) of the Public Finance Management Act (PFMA), 2012 is mandated to prepare and forward the Fiscal Strategy Paper to the County Executive Committee for approval and subsequently submit the approved CFSP to the County Assembly, by 28th February of each year.
4. In accordance with section 117(2) of PFM Act, the County Treasury has aligned the proposed revenue and expenditure plan to the national financial objectives in the Budget Policy Statement. (BPS)

5. The County Treasury shall incorporate in its County Fiscal Strategy Paper the financial outlook to County Government revenues, expenditures and borrowing for the coming financial year and over the medium term.
6. The preparation of CFSP and the proposed strategic policies and priorities for the fiscal year 2022/2023 has taken into consideration the views and opinions of the public, the Commission on Revenue Allocation, interested persons/groups and other forums established by legislation.

#### **1.4 Rationale for the Fiscal Strategy Paper**

7. This strategy paper articulates priority socioeconomic policies and structural reforms as well as sectoral expenditure programs to be implemented in the fiscal year 2022/2023 and the medium term. Specifically, the County Fiscal Strategy Paper desires to;
  - i. Specify the broad strategic priorities and policy goals that will guide the County Government in preparing its budget for the forthcoming financial year and over the medium term;
  - ii. Provide Linkage with the national objectives in the Budget Policy Statement;
  - iii. Provide the financial outlook with respect to County Government revenues, expenditures and borrowing over the medium term; and
  - iv. Provide a basis for stakeholder engagement in the preparation and execution of the County priorities and budgeting.

#### **1.5 Outline of the 2022 County Fiscal Strategy Paper**

8. The report is organized into four sections as follows;
  - a) Chapter One provides an overview of the report
  - b) Chapter Two outlines the recent economic development and fiscal outlook at the Global, National and County Levels.
  - c) Chapter Three outlines the County strategic objectives and the various programmes that the County is implementing to achieve her objectives.
  - d) Chapter Four covers the fiscal and budget framework with projected resource envelop and departmental ceilings.



## CHAPTER TWO

### 2.0 RECENT ECONOMIC DEVELOPMENTS AND OUTLOOK

#### 2.1 Global and Regional Economic Developments

9. Global growth in 2021 is projected at 5.9 percent from a contraction of 3.1 percent in 2020 (*WEO October, 2021*). However, most of the emerging markets and developing economies are projected to experience a more challenging recovery from the COVID-19 pandemic compared to their counterparts. This is largely on account of uneven access to COVID-19 vaccine which is therefore likely to impact negatively on the full resumption of economic activities in these economies. Additionally, the rapid spread of Delta and the threat of new variants have increased uncertainty about how quickly the pandemic can be overcome.
10. The advanced economies are projected to recover to 5.2 percent in 2021 from a contraction of 4.5 percent in 2020. This projected recovery, particularly in the United States, reflects the anticipated legislation of additional fiscal support in the second half of 2021 and broader vaccinations coverage across the group.
11. The Sub-Saharan African region has not been spared the negative effects of the pandemic with the region estimated Consistent with forecast in other regions, economic growth in the region is expected to recover to 3.4 percent in 2021 and 4.1 percent in 2022 supported by improved exports and commodity prices along with a recovery in both private consumption and investment. However, per capita output is not expected to return to 2019 levels until after 2022.

#### 2.2 Domestic Economic Developments

12. Like the rest of the world, the domestic economy was not spared from the adverse impact of the Pandemic in 2020. As such, economic growth is estimated to have contracted to 0.3 percent in 2020 from a growth of 5.0 percent in 2019. The government's priority was premised on the need to safeguard the lives of Kenyans and Kenyan residents while at the same time cushioning the economy from the effects of COVID-19 pandemic. Consequently, the health crisis required the introduction of temporal restrictive measures to curb the spread of the virus which resulted to negative impacts on some key sectors of the economy. Many businesses especially those related to tourism and educational

activities closed down during the second quarter of 2020. Pick up of economic activities resumed in the third quarter of 2020 with further improvements in subsequent quarters

13. The contraction was spread across all sectors of the economy but was more dismal in accommodation and food services activities, education, and transport sectors. The overall performance of the economy in 2020 was cushioned from a deeper slump by accelerated growths in agricultural production (4.8 percent), mining and quarrying (6.7 percent), construction activities (11.8 percent) and health services (6.7 percent).
14. Similar to the global economy, Kenya's economy is projected to bounce back at 6.0 percent in 2021 reflecting recovery due to reopening after the closure associated with the COVID-19 Pandemic. This also in part reflects the lower base in 2020 when most service sectors especially accommodation and restaurant, education as well transport services contracted in second and third quarters of 2020 with huge margins.
15. In terms of fiscal years, the economy is projected to expand by 2.9 percent in the FY 2020/21, 5.9 percent in FY 2021/22 and 6.1 percent in FY 2025/26. This outlook will be reinforced by the prevailing stable macroeconomic environment and the ongoing implementation of the strategic priorities of the Government under the "Big Four" Agenda and Economic Recovery Strategy. Weather conditions are expected to be favorable supporting agricultural output. As a result, export of goods and services will expand as global demand normalizes. These factors will push up consumer demand and increase both public and private sector investment reinforcing the projected growth. The economic growth projections over the medium term are aligned to those of the Third Medium Term Plan (2018-2022) of the Vision 2030

### **2.3 County Economic Outlook**

16. The County economy is not isolated from the effect of the global and national economic occurrences that do arise since her performance depends highly on the performance of the national economy.
17. Prior to Covid-19, the County economy was strong and resilient despite the challenging global environment. This was as a result of the various projects and programmes that

Government has continued to implement geared towards, job creation, poverty reduction, food and nutrition security, promotion of conducive business environment, adequate, affordable and reliable energy supply, environmental conservation and water supply, accessibility of universal health care, road expansion and effective service delivery.

18. The containment measures instituted by the National Government to contain the spread of COVID-19 have negatively affected the performance of most sectors in the County. Going forward, the County will implement projects and programs geared towards restoring and safeguarding County economic stability which will support growth and eventually reduce unemployment and poverty.

## CHAPTER THREE

### 3.0 PROMOTING ECONOMIC GROWTH FOR IMPROVED LIVELIHOOD

#### 3.1 Overview

19. The COVID-19 pandemic has both magnified the importance and the urgency to institute policy measures to strengthen economic resilience and cushion citizens and businesses from the adverse effects that result from economic shocks. From the outset of the pandemic, the National Government took decisive actions to respond to the adverse effects of the pandemic by implementing initiatives such as offering tax reliefs and the Economic Stimulus Programme (ESP) whose objective was to return the economy to the pre COVID-19 growth trajectory by increasing demand for local goods and services, cushioning vulnerable Kenyans, securing household food security for the poor, and creating employment and incomes.
20. In the face of the COVID -19 pandemic therefore, the 2022 County Fiscal Strategy Paper therefore articulates priority economic strategies to be implemented under the Medium-Term Expenditure Framework for FY 2022/23 - 24/25 in order to provide an enabling environment critical to return the economy back to long term growth path while at the same time continue safeguarding livelihoods, jobs, businesses and industrial recovery. Towards this end, the Government will undertake the following targeted strategic interventions to support the realization of the “Big Four” Agenda and promoting economic growth for improved livelihood.

#### 3.2 County Strategic Objectives

##### 3.2.1 Agriculture and Co-operative Development sector

21. Agriculture remains the backbone of County’s economy and the focus is to ensure food security and nutrition to all residents while striving to create employment both directly and indirectly from Agricultural activities. In pursuit of this, the Government has been implementing various measures such as provision of free certified seeds, tractor services, pasture seeds, subsidized farm inputs , fish fingerlings , liners chicks , vaccination of livestock, implementing programmes to support smallholder farmers and promoting the

use of appropriate farming techniques. These measures have borne fruits but are not without challenges.

22. Covid-19 containments measures and poor weather conditions have lately affected the progress of agricultural production, livestock sales, market functioning and income generating activities posing a threat to the food security position. To cushion farmers from these adverse effects and further secure food supply chain over the medium term the County will ;

- i. Enhance implementation of the Quarter Acre program
- ii. Provide free certified seeds and subsidized fertilizer, free tractor services, training farmers on post-harvest management, establish demo-farms in order to enhance agricultural productivity among the smallholder/large scale farmers.
- iii. Provide high value crops seeds , fruit trees like mangoes, passion, pawpaw, oranges, grapes and macadamia; promotion of avocado production; pest and disease management, soil analysis and testing under the quarter acre program.
- iv. Prioritize pasture and fodder development; goats and sheep production; provision of extension services ,free chicks; livestock marketing and sale yard improvement; bee keeping; livestock disease and pest control; zoonotic control; meat inspection; develop strategic vaccine bank, rehabilitate cattle dips and slaughter houses, enforce veterinary public health standards ,enhance disease surveillance and compulsory mass vaccination and establish strategic reserve for vaccines.
- v. Promote aquaculture development, Fish inspection and quality control,
- vi. Carry out capacity building of the co-operative societies,
- vii. Provide linkages for agriculture products

23. In addition, over the medium term the Co-operative sub –sector will implement the following programmes

- i. Promote agriculture-based co-operatives
- ii. Enhance Co-operatives Audits
- iii. Digitize and Modernize of cooperative societies operations
- iv. Mainstream Women and Youth in cooperatives
- v. Improve the performance of coffee growing Co-operatives through the Coffee Revitalization Program

- vi. Increase membership into the cooperative movement by registration of new societies
- vii. Support Dairy cooperatives to reduce losses(storage, value addition and marketing)
- viii. support and promote horticultural co-operatives
- ix. Promote value addition in co-ops in both in Dairy and Coffee
- x. Establish/enhance cooperative funding to Agri-based cooperative

### 3.2.2 Health Sector

24. Access to quality and affordable health care services is necessary in developing a holistic human capital base that will in turn increase productivity and enhance economic development. To date the County has made great strides in this sector through; provision of 81 ambulances, construction of cancer center, construction of community Health facilities to reduce the distance to health center, construction of maternity wing and rehabilitation of existing health facilities. However, the outbreak and rapid spread of COVID -19 Pandemic has overstretched the health sector and this has necessitated the urgent need put strategies in place to achieve universal health care. In order to achieve this the government will ;

- i. Construction and equip of masii level 4 to decongest Machakos level 5 hospital
- ii. Improve service delivery through adequate provision of health products, supplies and other utilities
- iii. Reduce the burden of communicable diseases through; sensitization, surveillance and Strengthening of community level 1 health and emergency services
- iv. Improve health infrastructure through construction and upgrading of health facilities
- v. Improve access and demand for essential and specialized health services through purchase of laboratory, specialized medical and dental equipment and modernization of accident and emergency units
- vi. Improve Reproductive, Maternal, Newborn Child and Adolescent health services (RMNCAH) including HIV prevention services
- vii. Strengthen primary healthcare services

- viii. Reduce the burden of violence and injuries through adoption of strategies that address each of the causes of injuries and violence
- ix. Minimize exposure to health risk factors by strengthening interventions that lead to positive health behaviors in the population.
- x. Strengthen collaboration between health and other sectors that have impact on health

### **3.2.3 Energy, Infrastructure and ICT Sector**

25. Infrastructure development contributes enormously towards improving our competitiveness and also interconnectivity of the County. For this reason, the Government has continued to scale-up connectivity through tarmacking and grading of roads, upgrading of roads to gravel standard, construction of drifts, culverts and gabions. In addition the County has invested in ensuring use of technology in some of our service delivery. Moving forward the County will build on the existing and ongoing infrastructural development, road, energy and ICT.

#### **i. Expansion of Roads and Transport Network**

26. Over the medium term in order to ensure that Machakos residents enjoy the benefits of expanded road network, the government will construct new roads, carry out road maintenance, grade and gravel feeder roads, construct new bridges, carry out pothole patching on paved roads, construct drainage structures (culvert, drift and gabions), road marking and signage installation on paved roads besides road corridor surveying.

27. Further the County will embark on upgrading and maintaining of existing bus parks and construction of Government Offices.

#### **ii. Enhancing accessible and affordable energy**

28. Access to stable, reliable and affordable energy supply is directly linked to all aspects of socio-economic growth. To this effect, in collaboration with the National Government the County will enhance rural electrification and distribute more transformers to boost availability of electricity and to sustain demand. In addition the County will put measures in place to promote sustainable renewable energy by ensuring that all streetlights and mulika mwizis in the County are solar powered.

29. Further to curb insecurity, the department of energy will install Mulika Mwizis across all our market centers in the County.

**iii. Promoting the use of Information , Communication and Technology**

30. Information, Communication and Technology (ICT) forms the backbone of today's digital economy and has a strong potential to accelerate economic growth. In light of this the government continues to invest in ICT infrastructure and improve efficiency and effectiveness in service delivery. To this end, the Government is in the process of installing Wide Area Network (WAN) and telephone IP system

31. In addition to curb insecurity and enhance ease of doing business over the medium term, the County will enhance CCTV coverage and internet connectivity in the County.

**3.2.4 Public Administration**

32. This sector provides overall leadership and oversight in the management of the County affairs through legislation, public policy formulation, coordination and prudent resource management.

33. County Administration will embark on construction and equipping of sub-County and ward offices, purchase of administration uniforms, dumpsite construction, purchase of communication equipment and purchase of compacting trucks, provision of garbage collection bins

34. Finance finalize on the digitization of revenue collection and management , preparation of revenue, financial and budget policy documents.

35. County branding through installation of road signage & gantries; whereby County beautification is prioritized by the County image directorate.

36. Public Service and Quality Management prioritizes development of performance management system; development and implementation of quality assurance manual and carry out staff skills development.



37. Formation of project management committees, stakeholder engagement (public participation/feedback forums), site verification visits (M&E) and publication of County reports/statistics and project tracking system will be prioritized by the Project Delivery Directorate.

38. Development of planning documents such as CIDP 2023-2027, Annual development plan 2023-2024, Sector plans and Annual Progress Report 2021-2022, Sector policies, research and economic surveys will be undertaken by Economic Planning

### **3.2.5 Education, Youth and Social Welfare**

39. Investment in human capital is central to development and delivering substantial economic benefits. For this reason, the Government will continue investing in the youth, providing accessible quality early education and strengthening the social safety net in order to achieve her mandate.

#### **I. Investing in quality Early childhood development and vocational training**

40. The Government takes cognizance of the critical role, quality early childhood development and vocation training play in equipping labour force with relevant skills necessary for economic growth. Over the years the government has implemented various projects such as construction of ECDE centers, rehabilitation and equipping vocational training centers. To leverage on these gains the County will implement the following projects in the FY 2022/2023.

- i. Construction of more ECDE classes
- ii. Purchasing and distribution of learning materials
- iii. Construction and improvement of vocational training institutions
- iv. Promotion co-curriculum activities in learning institutions.
- v.

#### **II. Strengthening the social safety net and empowering the youth and the women**

41. The County will continue to promote gender, youth and improve the livelihoods for the vulnerable groups and people living with disabilities. This will be achieved through;

- i. Awarding bursaries to the needy students
- ii. Table banking

- iii. Provision of necessary devices to PLWDs
- iv. Provision of food to registered children homes

42. The most pressing challenge in today's society is lack of jobs for the Youth. To address this the Government continues to dedicate resources to youth empowerment programmes and leveraging on partnerships with businesses and other private organizations to create opportunities for the youth through internships, apprenticeships, mentorship and entrepreneurship. To consolidate this gains the government will;

- i. Hold youth empowerment conference to mentor the youths on entrepreneurial skills and leadership
- ii. Construct innovation centers and establish talent academies
- iii. Construct of Sports facilities
- iv. Refurbish of all community playing grounds
- v. Refurbish and maintain existing sports facilities
- vi. Provide sports equipment
- vii. Hold County Sports tournament
- viii. Carry out Sports Advocacy ,communication & mobilization
- ix. Hold youth capacity building at the Sub-County level. capacity

### **III. Promotion of cultures and Arts**

43. Culture and Arts sub-sectors contribute immensely to economic development through job creation. Concerted efforts have been geared towards sport establishing curio outlets, cultural center and promotion of Akamba Culture. Moving forward, the Government will support performance of music, drama, and dance and exhibition of works of art and crafts.

#### **3.2.6 Land, Environment and Natural Resources**

44. Proper planning is a necessary precondition for achieving sustainable socio-economic growth. To realize this, the Government continues to implement revision of valuation roll, Digitalization of building approval process and Development of GIS online land records system.

45. Urban and Development sub-sector will undertake shelter upgrading, urban regeneration, renovation of staff houses, survey and titling of New City and development of urban institutions (Mavoko, Kangundo/Tala & Machakos Municipalities)
46. Moreover, in recognition of the critical role played by environmental conservation in achieving the sustainable development through poverty eradication, the Government has rolled out plans to create awareness on environment and climate change issues, Mainstreaming climate change activities in County projects and programs and provision of tree seedling to the citizens.
47. Over the medium term in order to manage environment and domesticate and implement Multilateral Environmental Agreements and programmes, restore all degraded landscapes, rivers & wetlands, implement the Climate Change Action Plan and coordinate implementation of both the National and County Environment Action Plans. In addition, to manage environment and natural resources the County will ;
- i. Promote clean cooking stoves and green energy
  - ii. Implement of transition plans(TIPs)
  - iii. Develop of waste land fill
  - iv. Carry out enforcement , monitoring and Surveillance on environment related issues
  - v. Carry out Environment Impact Assessment and Environment Audit
  - vi. Rehabilitate denuded land and degraded rivers
  - vii. Regulate quarrying, mining, natural stones masers, natural soils/clays
  - viii. Promote of nature based enterprises(Apiculture, tree nurseries, landscaping activities

### **3.2.7 Water and Irrigation Sector**

48. The Government remains committed in ensuring access to clean and safe water for all the County Residents. Machakos being water scarce county it is imperative that deliberate efforts are made towards the development and expansion of the sector in order to complement efforts towards primary health care and labour productivity. To date the

County has drilled and equipped boreholes, constructed water dams and pans and supplied water to various public institutions.

49. Moving into the future, the Government will continue to invest in clean water supply through ;
- i. Reticulation of water from boreholes and dams to the households
  - ii. Drilling boreholes and rehabilitation of the existing ones
  - iii. Construction of dams and desilting of the existing ones
  - iv. Treatment of water sources
  - v. Construction of elevated water tanks
  - vi. Construction of water dams and water pans
  - vii. Maintenance of plants and equipment(Drilling rigs, dozers ,TPUs Support trucks, Utility vehicles)
  - viii. Water quality control through establishment of County water laboratory
  - ix. Construction of gabions and water weirs
50. Further, to increase agriculture production and reduce the overreliance on rain-fed agriculture the County will expand existing irrigation schemes.

### **3.2.8 Commercial and Tourism**

51. The County Government remains dedicated to creating and sustaining a more conducive business environment through enhancing security to attract investors and promoting trade leading to job creation. Towards this end the Government has prioritized construction of market sheds; fencing and upgrading of livestock markets; business conferences, trade fairs and exhibitions; construction of jua kali sheds; construction and upgrading of boda-boda sheds; establishment of the Machakos Enterprise Development Fund; construction of modern kiosks; construction of modern bus-stop sheds; construction of industrial parks; operationalization and commissioning of jaw crushers; construction of cottage industry centers and construction, equipping and operationalization of business incubation and innovation centers.
52. Tourism and Sports sub-sectors play a key role in spurring economic development in the County. With this realization, concerted efforts have been geared towards sport

development, promoting of County as a preferred tourism destination, development of the film industry and nurturing of talents to make machakos a tourism hub.

53. Great strides have been made to support these sub-sectors. The Government has almost completed the construction sub-County stadia, done rehabilitation of Machakos people's park and Kenyatta stadium and constructed a studio for film production.

54. To leverage on these gains the County will undertake construction of theme park in Masinga; renovation of rest areas; construction of monuments; marketing Machakos tourism circuit; document tourist attraction sites in Machakos; hold beauty pageants; construct and equip studios; film and music production; develop fourteen falls and kyamwilu as tourist attraction sites , map, market and promote tourist attraction sites; develop and maintain recreational parks through beautification and landscaping and construct a team building center.

## CHAPTER FOUR

### 4.0 FISCAL POLICY AND BUDGET FRAMEWORK

#### 4.1 Overview

55. The County's FY 2022/2023 budget and the Medium-Term Budget Framework takes cognizance of the national governments effort to support economic recovery and mitigation against the adverse effects of the COVID-19 pandemic. In the preparation of the budget, the County has thus taken into consideration programs outlined in the Third Medium Term Plan of the Vision 2030, Economic Recovery Strategy and the "Big Four" Agenda specific to the County.
56. The County will also continue to prioritize implementation of programmes outlined in the County Integrated Development Plan (CIDP) 2018-2022 which is in its final year while taking into account the availability of resources during the period. Further, the framework prioritizes prudent fiscal policy as a commitment towards sound financial management practices as entrenched in the Public Finance Management Act, 2012.
57. Sustainability, affordability and prioritization will guide programme/project identification and implementation. This will be achieved through spending that is directed towards the most critical needs of the County and well utilized. There will also be increased focus on improvement of both efficiency and productivity of recurrent expenditure. The focus for development expenditure will seek to ensure equitable development while making provisions for any marginalized groups in the County. There is need to refocus efforts on key streams, broadening the tax collection base in order to increase revenue collection through automation of more revenue streams while continually sealing any existing leakages.

#### 4.2 Fiscal Responsibility Principles

58. As outlined in the Public Finance Management Act 2012, the County Treasury shall enforce the following fiscal responsibility principles.

- the County Government’s recurrent expenditure shall not exceed the County Government’s total revenue;
- over the medium term a minimum of thirty percent of the County Government’s budget shall be allocated to the development expenditure;
- the County Government’s expenditure on wages and benefits for its public officers shall not exceed a percentage of the County Government’s total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;
- over the medium term, the Government’s borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;
- the County debt shall be maintained at a sustainable level as approved by County assembly;
- the fiscal risks shall be managed prudently; and
- 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.

### 4.3 Performance Review

#### 4.3.1 Fiscal Performance

59. In the FY 2021/2022, the County’s approved budget was **Kshs.12.23Billion** comprising of **Kshs. 9.16Billion** Equitable Share, **Kshs. 1.39B** Conditional Grants and **Kshs. 1.68Billion** as targeted Own Source Revenues. Table 1 below provides a summary of the overall County’s fiscal performance as at December 2021

**Table 1: County Fiscal Outturn FY 2021/2022**

	Actual FY 2020/2021	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)
Total Revenue	11,880,780,606	12,235,828,225	4,962,170,205	41
Equitable Share	8,421,115,500	9,162,304,232	3,802,356,258	42
Conditional Grants	1,641,543,632	1,390,629,796	2,500,000	~

	Actual FY 2020/2021	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)
Own Source Revenue	1,296,364,669	1,682,894,197	336,139,163	20
Unspent Balances	521,756,805	-	821,174,784	
<b>Total Expenditure</b>	<b>11,221,514,022</b>	<b>12,235,828,225</b>	<b>4,848,051,078</b>	<b>40</b>
<b>Recurrent</b>	<b>8,334,099,996</b>	<b>8,417,075,356</b>	<b>4,484,912,892</b>	<b>53</b>
County Assembly	881,145,648	977,790,391	467,286,460	48
County Executive	7,452,954,348	7,439,284,965	4,017,626,432	54
<b>Development</b>	<b>2,887,414,026</b>	<b>3,818,752,869</b>	<b>363,138,186</b>	<b>10</b>
County Assembly	134,065,168	295,000,000	75,331,822	26
County Executive	2,753,348,858	3,523,752,869	287,806,364	8

#### 4.3.2 Revenue Performance

60. The County received a total of **Kshs. 4.96billion** in the first six months of the financial year under review. This was an increase of **Kshs. 1.04billion** compared to **Kshs. 3.92billion** received over a similar period in the FY 2020/2021. This comprised of Kshs. 3.8billion from equitable share, **Kshs. 2.5million** as conditional grants and **Kshs. 336million** from own source collections. Tables 2 and 3 provide the County's overall revenue performance.

**Table 2: Revenue performance FY 2021/2022**

S/No	Description		Actual FY 2020/2021	Printed Estimates FY 2021/2022	First Half Receipts FY 2021/2022
1	<b>Equitable Share</b>		<b>8,421,115,500</b>	<b>9,162,304,232</b>	<b>3,802,356,258</b>
2	Conditional Grants	Leasing of Medical Equipment	-	153,297,872	-
		Kenya Climate Smart Agriculture Project (KCSAP)- World Bank	253,685,994	321,468,007	-
		Kenya Devolution Support Project (KDSP) – World Bank	45,000,000	161,906,472	2,500,000
		Kenya Urban Support Project (UIG)-World Bank	-	1,500,000	-



S/No	Description		Actual FY 2020/2021	Printed Estimates FY 2021/2022	First Half Receipts FY 2021/2022
		Kenya Urban Support Project (UDG)-World Bank	553,775,036	672,000,000	-
		Universal Healthcare in Devolved System Program- DANIDA	22,050,000	17,180,625	-
		Transforming Health Systems for Universal Care Project- World Bank	43,717,594	9,399,935	-
		Agriculture Sector Development Support Program-SIDA	13,247,314	25,492,885	-
		Emergency Locust Response Project-World Bank	-	28,384,000	-
		<b>Unspent Funds</b>	<b>521,756,805</b>	-	<b>821,174,784</b>
	<b>Total Conditional Grants</b>		<b>1,641,543,631</b>	<b>1,390,629,796</b>	<b>2,500,000</b>
<b>3</b>	<b>Own Source Revenue</b>		<b>1,296,364,668</b>	<b>1,682,894,196</b>	<b>336,139,163</b>
	<b>Total County Allocation</b>		<b>11,880,780,604</b>	<b>12,235,828,224</b>	<b>4,962,170,205</b>

*Source: Machakos County Treasury, 2022*

**Table 3: County Own Source Revenue Performance FY 2021/2022**

Revenue Stream	Actual FY 2020/2021	Approved FY 2021/2022	First Half Year Performance FY 2021/2022
Land Rates & Ground Rent	247,858,234	300,020,587	37,188,382
Single Business Permit	253,563,665	200,453,799	24,306,763
Quarry Extraction Fees	230,712,604	490,056,231	85,444,806
Sand Gravel	26,545,070	55,856,056	9,850,339
Market Fees	10,344,412	14,850,475	3,000,394
Plot/Stall Rent	4,886,747	8,523,542	1,417,933
Bus park	76,885,195	130,698,026	38,075,797
House Rent	1,388,750	2,040,000	414,935
Refuse/Conservancy Fee	30,431,751	45,900,000	3,084,471

Revenue Stream	Actual FY 2020/2021	Approved FY 2021/2022	First Half Year Performance FY 2021/2022
Sign Board & Advertisement Fee	34,613,425	50,010,024	10,384,991
Fire Fighting & Ambulance Mgt Unit	22,706,735	34,175,101	3,471,756
Slaughter House Fees/Livestock	8,556,254	14,593,359	5,203,896
Enforcement Management	5,897,440	16,502,784	1,519,731
Off-street Parking Unit	19,782,064	25,616,033	5,399,271
Building Plan Approvals	187,858,385	140,120,000	74,814,819
Cess	15,334,465	20,583,554	2,336,921
Social Services	60,550	138,006	66,274
Water Sales	2,784,850	305,981	366,666
Miscellaneous	85,810	-	69,000
People's Park/Maruba	368,300	1,042,297	410,768
House Loan Repayment	300,000	-	84,000
Salary Refunds/Advances	333,026	670,400	272,596
Agri Farm	58,263	451,222	60,653
Health Revenue	54,398,112	82,250,096	16,717,887
Liquor	53,906,756	40,599,269	9,194,378
Tourism	47,000	159,640	2,173,225
Interest & Penalties On Plot And Stall Rent	148,139	192,334	-
Noise Pollution	235,475	442,298	123,009
Motor Cycle Registration	4,658,735	6,643,082	421,752
Weights And Measures	1,614,456	-	263,750
<b>Total</b>	<b>1,296,364,668</b>	<b>1,682,894,196</b>	<b>336,139,163</b>

*Source: Machakos County Treasury, 2022*

#### 4.3.3 Expenditure Performance

61. The total Expenditure as at December, 2021 was **Ksh. 4.84 Billion** which translates to 40 % of the approved budget as illustrated in table below. Of these, **Ksh. 4.84 Billion** was recurrent expenditure while **Kshs. 0.36 Billion** accounted for development expenditure.

**Table 4 : Half Year Departmental Expenditure FY 2021/2022**

County Entity		Revised Estimates 2 FY 2020/2021	Actual Expenditure FY 2020/2021	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)
Office of the Governor	Recurrent	488,845,547	407,369,728	562,108,498	258,192,894	46
	Development	3,305,675	3,064,372	3,080,367	-	-
	<b>Total</b>	<b>492,151,222</b>	<b>410,434,100</b>	<b>565,188,865</b>	<b>258,192,894</b>	<b>46</b>
County Public Service Board	Recurrent	27,103,856	18,951,026	39,763,200	2,169,200	5
	Development	-	-	10,000,000	-	-
	<b>Total</b>	<b>27,103,856</b>	<b>18,951,026</b>	<b>49,763,200</b>	<b>2,169,200</b>	<b>4</b>
Roads, Transport and Public Works.	Recurrent	99,255,104	95,652,626	197,278,514	100,083,653	51
	Development	941,040,598	783,327,293	890,815,827	91,233,280	10
	<b>Total</b>	<b>1,040,295,702</b>	<b>878,979,919</b>	<b>1,088,094,341</b>	<b>191,316,933</b>	<b>18</b>
Health Services and Emergency Services	Recurrent	2,869,575,462	2,795,850,009	3,970,251,391	2,360,055,608	59
	Development	429,140,498	346,281,498	453,510,883	23,417,882	5
	<b>Total</b>	<b>3,298,715,960</b>	<b>3,142,131,507</b>	<b>4,423,762,274</b>	<b>2,383,473,490</b>	<b>54</b>
Agriculture, Food Security and Co- operative Development.	Recurrent	156,650,149	156,300,990	410,538,783	116,254,580	28
	Development	325,906,978	234,293,206	400,758,319	3,748,730	1
	<b>Total</b>	<b>482,557,127</b>	<b>390,594,196</b>	<b>811,297,102</b>	<b>120,003,310</b>	<b>15</b>
County Assembly	Recurrent	911,145,156	881,143,919	977,790,391	467,286,460	48
	Development	215,777,380	134,065,167	295,000,000	75,331,822	26
	<b>Total</b>	<b>1,126,922,536</b>	<b>1,015,209,086</b>	<b>1,272,790,391</b>	<b>542,618,282</b>	<b>43</b>
Water, Irrigation, Environment and Natural Resources	Recurrent	60,693,338	46,848,291	104,072,655	9,649,884	9
	Development	408,598,488	345,057,701	319,254,627	5,000,000	2
	<b>Total</b>	<b>469,291,826</b>	<b>391,905,992</b>	<b>423,327,282</b>	<b>14,649,884</b>	<b>3</b>
Finance and Economic Planning.	Recurrent	2,484,436,039	2,483,767,215	487,794,173	293,472,289	60
	Development	283,225,263	189,131,486	57,560,987	-	-
	<b>Total</b>	<b>2,767,661,302</b>	<b>2,672,898,701</b>	<b>545,355,160</b>	<b>293,472,289</b>	<b>54</b>
Public Service, Quality Management and ICT	Recurrent	630,885,452	618,146,285	407,350,574	223,467,482	55
	Development	23,187,237	6,454,149	9,329,343	-	-
	<b>Total</b>	<b>654,072,689</b>	<b>624,600,434</b>	<b>416,679,917</b>	<b>223,467,482</b>	<b>54</b>
Tourism, Youth, Sports and	Recurrent	65,279,687	50,087,864	114,371,248	2,460,868	2
	Development	118,518,734	77,794,989	90,990,459	-	-

County Entity		Revised Estimates 2 FY 2020/2021	Actual Expenditure FY 2020/2021	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)
Culture.	<b>Total</b>	<b>183,798,421</b>	<b>127,882,853</b>	<b>205,361,707</b>	<b>2,460,868</b>	<b>1</b>
Trade, Industrialization and Innovation.	Recurrent	234,518,061	217,555,793	114,522,867	18,808,513	16
	Development	31,629,945	28,438,865	289,906,472	164,406,472	57
	<b>Total</b>	<b>266,148,006</b>	<b>245,994,658</b>	<b>404,429,339</b>	<b>183,214,985</b>	<b>45</b>
Education , Skills Training and Social Welfare	Recurrent	173,805,615	157,720,171	399,043,912	142,809,085	36
	Development	134,583,590	134,408,853	142,102,833	-	-
	<b>Total</b>	<b>308,389,205</b>	<b>292,129,024</b>	<b>541,146,745</b>	<b>142,809,085</b>	<b>26</b>
Energy, Lands, Housing and Urban Development.	Recurrent	167,133,057	111,868,532	113,688,652	24,605,288	22
	Development	1,821,934,953	598,853,188	841,502,191	-	-
	<b>Total</b>	<b>1,989,068,010</b>	<b>710,721,720</b>	<b>955,190,843</b>	<b>24,605,288</b>	<b>3</b>
County Administration and Decentralized Units.	Recurrent	364,856,139	292,835,818	518,500,498	465,597,088	90
	Development	17,539,000	6,243,258	14,940,561	-	-
	<b>Total</b>	<b>382,395,139</b>	<b>299,079,076</b>	<b>533,441,059</b>	<b>465,597,088</b>	<b>87</b>
<b>Total Recurrent</b>		<b>8,734,182,662</b>	<b>8,334,098,267</b>	<b>8,417,075,356</b>	<b>4,484,912,892</b>	<b>53</b>
<b>Total Development</b>		<b>4,754,388,339</b>	<b>2,887,414,025</b>	<b>3,818,752,869</b>	<b>363,138,186</b>	<b>10</b>
<b>Total</b>		<b>13,488,571,001</b>	<b>11,221,512,292</b>	<b>12,235,828,225</b>	<b>4,848,051,078</b>	<b>40</b>

Source: Machakos County Treasury, 2022

#### 4.4 Resource Envelope

62. In view of the continued pressure that arise from wage bill and limited resources, MTEF budgeting will focus on adjusting non-priority expenditures to cater for the priority sectors. The financing of County budget priorities revolve around two main financing sources namely; transfers from the National Government and County own source revenue. The shareable revenue transfers will amount to **Kshs. 9.162 billion, Kshs. 571 million** in grants while the County projects to collect **Kshs. 1.69billion** accounting for 80 percent, 5 percent and 15 percent respectively. Table 5 below illustrates the County projected revenues in the medium term.

Table 5: Resource Envelope FY 2022/2023 and Medium Term

S/No	Description		Printed Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
1	<b>Equitable Share</b>		<b>9,162,304,232</b>	<b>9,162,304,232</b>	<b>9,162,304,232</b>	<b>9,162,304,232</b>
2	Conditional Grants	Leasing of Medical Equipment	153,297,872	153,297,872	153,297,872	153,297,872
		Kenya Climate Smart Agriculture Project (KCSAP)-World Bank	321,468,007	310,075,499	310,075,499	310,075,499
		Kenya Devolution Support Project (KDSP) – World Bank	161,906,472	-	-	-
		Kenya Urban Support Project (UIG)-World Bank	1,500,000	-	-	-
		Kenya Urban Support Project (UDG)-World Bank	672,000,000	-	-	-
		Universal Healthcare in Devolved System Program-DANIDA	17,180,625	11,453,750	5,726,875	-
		Transforming Health Systems for Universal Care Project-World Bank	9,399,935	9,399,935	9,399,935	9,399,935
		Agriculture Sector Development Support Program-SIDA	25,492,885	16,785,554	16,785,554	16,785,554
		Emergency Locust Response Project-World Bank	28,384,000	69,682,990	-	-
	<b>Total Conditional Grants</b>		<b>1,390,629,796</b>	<b>570,695,600</b>	<b>495,285,735</b>	<b>489,558,860</b>
3	<b>Own Source Revenue</b>		<b>1,682,894,196</b>	<b>1,690,079,199</b>	<b>1,689,360,698</b>	<b>1,689,432,548</b>
	<b>Total County Allocation</b>		<b>12,235,828,224</b>	<b>11,423,079,031</b>	<b>11,346,950,665</b>	<b>11,341,295,640</b>

#### 4.5 Criteria for Resource Sharing

- i. **Non – discretionary expenditure:** In the recurrent expenditure category, non-discretionary expenditures take the first charge and include statutory obligations such as

salaries, gratuity and pension. These expenditures are projected at 50 per cent of the total revenue.

- ii. **Development expenditures** are shared out on the basis of CIDP priorities as well as strategic interventions to boost revenue base and stimulate the economic growth as outlined in the National Government Policy documents and Governor’s Manifesto. The development expenditures are estimated at 30 percent.
- iii. **On-going projects:** emphasis is given to completion of on-going projects with high impact on poverty reduction, social injustices, employment and wealth creation.
- iv. **Infrastructure projects:** with the County government’s commitment to improve infrastructure, construction of roads, development of water and sanitation network, energy and construction of community hospitals among others will be given priority.
- v. **Pending bills balances:** the pending bills balances as at 24<sup>th</sup> February 2022 is **Ksh 2.34 Billion** which constitutes of a **Ksh. 663 Million** Development and Recurrent **Ksh. 1.56 Billion**. Pending bills form a first charge in the budget and we propose to set aside **Ksh 291 .3 million** recurrent and **Ksh. 593 Million** development for payment of pending bills (this is indicated under OOG).

63. The criteria outlined above helped in developing ceilings for each County Entity as tabulated tables 6 and 7 below.

**Table 6 : Summary of Budgetary Allocations FY 2022/2023 and the Medium Term**

	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>Total Revenue</b>	12,235,828,225	4,962,170,205	62	11,423,079,031	11,346,950,665	11,341,295,640
Equitable Share	9,162,304,232	3,802,356,258	42	9,162,304,232	9,162,304,232	9,162,304,232
Returned CRF	-	821,174,784		-	-	-
Conditional Grants	1,390,629,796	2,500,000	0	570,695,600	495,285,735	489,558,860
Own Source Revenue	1,682,894,197	336,139,163	20	1,690,079,199	1,689,360,698	1,689,432,548
<b>Total Expenditure</b>	12,235,828,225	4,848,051,077	126	11,423,079,031	11,346,950,665	11,341,295,640
<b>Recurrent Vote</b>	8,417,075,356	4,484,912,891	106	7,996,155,322	7,942,865,466	7,938,906,948
Compensation to Employees	6,199,284,502	3,628,584,779	59	6,183,094,458	6,355,834,284	6,610,067,656

	Printed Estimates FY 2021/2022	First Half Performance FY 2021/2022	Absorption Rate (%)	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Use of Goods and Services	2,122,702,409	849,404,854	40	1,719,713,084	1,493,683,401	1,235,491,512
Current Grants	95,088,445	6,923,258	7	93,347,780	93,347,780	93,347,780
<b>Development Vote</b>	<b>3,818,752,869</b>	<b>363,138,186</b>	<b>21</b>	<b>3,426,923,709</b>	<b>3,404,085,200</b>	<b>3,402,388,692</b>
Acquisition of Assets/Non-Financial Assets	2,523,211,518	198,731,714	8	2,949,575,889	3,002,147,245	3,006,177,612
Capital Grants	1,295,541,351	164,406,472	13	477,347,820	401,937,955	396,211,080

*Source: Machakos County Treasury, 2022*

**Table 7: Budgetary Allocation per Departmental FY 2022/2023 and the Medium Term**

County Entity		Printed Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Office of the Governor	Recurrent	562,108,498	853,444,648	584,623,578	590,244,959
	Development	3,080,367	596,403,145	3,337,101	3,303,730
	<b>Total</b>	<b>565,188,865</b>	<b>1,449,847,793</b>	<b>587,960,679</b>	<b>593,548,689</b>
County Public Service Board	Recurrent	39,763,200	40,736,706	42,366,174	42,773,541
	Development	10,000,000	11,112,751	11,001,623	10,891,607
	<b>Total</b>	<b>49,763,200</b>	<b>51,849,457</b>	<b>53,367,797</b>	<b>53,665,148</b>
Roads, Transport and Public Works.	Recurrent	197,278,514	189,914,082	191,044,197	190,566,587
	Development	890,815,827	758,390,011	972,098,436	972,377,451
	<b>Total</b>	<b>1,088,094,341</b>	<b>948,304,093</b>	<b>1,163,142,633</b>	<b>1,162,944,038</b>
Health and Emergency Services	Recurrent	3,970,251,391	3,703,467,743	3,863,135,546	3,858,657,480
	Development	453,510,883	490,700,213	514,673,351	514,526,618
	<b>Total</b>	<b>4,423,762,274</b>	<b>4,194,167,955</b>	<b>4,377,808,897</b>	<b>4,373,184,098</b>
Agriculture, Food Security and Co-operative Development.	Recurrent	410,538,783	366,645,072	369,640,640	368,716,538
	Development	400,758,319	436,087,341	465,527,957	466,872,677
	<b>Total</b>	<b>811,297,102</b>	<b>802,732,413</b>	<b>835,168,597</b>	<b>835,589,215</b>
County Assembly	Recurrent	977,790,391	849,060,499	849,060,499	849,060,499
	Development	295,000,000	324,500,000	321,255,000	318,042,450
	<b>Total</b>	<b>1,272,790,391</b>	<b>1,173,560,499</b>	<b>1,170,315,499</b>	<b>1,167,102,949</b>
Water, Irrigation, Environment and Natural Resources	Recurrent	104,072,655	90,105,765	89,516,101	89,292,310
	Development	319,254,627	193,748,433	350,671,914	351,865,195
	<b>Total</b>	<b>423,327,282</b>	<b>283,854,198</b>	<b>440,188,015</b>	<b>441,157,505</b>
Finance and Economic Planning.	Recurrent	487,794,173	435,534,462	430,308,049	429,232,279
	Development	57,560,987	19,385,984	32,983,915	32,654,076
	<b>Total</b>	<b>545,355,160</b>	<b>454,920,446</b>	<b>463,291,964</b>	<b>461,886,355</b>
Public Service, Quality Management and ICT	Recurrent	407,350,574	377,835,841	386,295,912	385,330,172
	Development	9,329,343	5,262,277	10,159,655	10,058,058
	<b>Total</b>	<b>416,679,917</b>	<b>383,098,118</b>	<b>396,455,567</b>	<b>395,388,230</b>
Tourism, Youth, Sports and Culture.	Recurrent	114,371,248	67,199,449	98,814,147	98,567,111
	Development	90,990,459	45,087,737	119,315,712	119,122,555
	<b>Total</b>	<b>205,361,707</b>	<b>112,287,185</b>	<b>218,129,859</b>	<b>217,689,666</b>
Trade, Industrialization and Innovation.	Recurrent	114,522,867	101,555,772	100,949,882	100,697,507
	Development	289,906,472	134,208,192	152,554,730	153,029,183
	<b>Total</b>	<b>404,429,339</b>	<b>235,763,964</b>	<b>253,504,612</b>	<b>253,726,690</b>



County Entity		Printed Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Education , Skills Training and Social Welfare	Recurrent	399,043,912	368,971,858	377,515,154	376,571,366
	Development	142,102,833	178,285,790	182,479,985	181,999,530
	<b>Total</b>	<b>541,146,745</b>	<b>547,257,648</b>	<b>559,995,139</b>	<b>558,570,896</b>
Energy, Lands, Housing and Urban Development.	Recurrent	113,688,652	134,494,369	137,395,036	137,051,549
	Development	841,502,191	228,531,319	251,755,550	251,537,994
	<b>Total</b>	<b>955,190,843</b>	<b>363,025,688</b>	<b>389,150,586</b>	<b>388,589,543</b>
County Administration and Decentralized Units.	Recurrent	518,500,498	417,189,057	422,200,552	422,145,051
	Development	14,940,561	5,220,517	16,270,271	16,107,568
	<b>Total</b>	<b>533,441,059</b>	<b>422,409,574</b>	<b>438,470,823</b>	<b>438,252,619</b>
<b>Total Recurrent</b>		<b>8,417,075,356</b>	<b>7,996,155,322</b>	<b>7,942,865,467</b>	<b>7,938,906,949</b>
<b>Total Development</b>		<b>3,818,752,869</b>	<b>3,426,923,709</b>	<b>3,404,085,200</b>	<b>3,402,388,692</b>
<b>Total</b>		<b>12,235,828,225</b>	<b>11,423,079,031</b>	<b>11,346,950,667</b>	<b>11,341,295,641</b>
<i>Source: Machakos County Treasury, 2022</i>					

## Annex I: Machakos County Programme Based Budget

### i. Recurrent Expenditure

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>OFFICE OF THE GOVERNOR</b>					
Sub-programme 1	Office of the Governor	347,501,625	638,933,298	359,773,643	364,733,808
Sub-programme 2	Transport Department	28,492,459	28,917,082	31,412,936	31,030,626
Sub-programme 3	Human Resource and Administration Section	84,050,981	84,253,530	85,666,207	84,840,760
Sub-programme 4	ICT Section	13,387,204	14,056,564	14,759,392	14,387,204
Sub-programme 5	Hospitality Services Section	14,580,000	14,873,220	15,074,450	15,580,000
Sub-programme 6	Cabinet Office	6,493,175	5,536,989	5,158,725	5,493,175
Sub-programme 7	Office of the Deputy Governor	36,000,000	36,000,000	39,000,000	40,000,000
Sub-programme 8	Directorate of Projects Delivery, Monitoring and Evaluation	13,759,080	13,447,034	13,169,386	13,759,080
Sub-programme 9	Office of the County Advisors	8,954,060	8,092,521	9,871,851	9,954,060
Sub-programme 10	Office of the County Secretary	8,889,914	9,334,410	10,736,987	10,466,246
<b>TOTAL</b>		<b>562,108,498</b>	<b>853,444,648</b>	<b>584,623,578</b>	<b>590,244,959</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>					
Sub-programme 1	Human Resource and Administration	39,763,200	40,736,706	42,366,174	42,773,541
<b>TOTAL</b>		<b>39,763,200</b>	<b>40,736,706</b>	<b>42,366,174</b>	<b>42,773,541</b>
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>					
Sub-programme 1	Head quarter Administrative services	155,719,413	153,054,894	156,781,837	156,515,951
Sub-programme 2	Road Development and Management	3,355,863	1,523,657	1,523,657	1,523,657
Sub-programme 3	County Government Buildings	203,237	-	-	-
Sub-programme 4	County Fleet Management	38,000,000	35,335,531	32,738,703	32,526,979
<b>TOTAL</b>		<b>197,278,514</b>	<b>189,914,082</b>	<b>191,044,197</b>	<b>190,566,587</b>
<b>HEALTH AND EMERGENCY SERVICES</b>					
Sub-programme 1	General Administration and support services	3,418,424,794	3,283,897,025	3,468,813,335	3,469,438,668
Sub-programme 2	Machakos Level 5	257,979,333	253,259,956	250,965,602	250,862,203
Sub-programme 3	Kangundo Level 4	44,340,627	15,557,658	10,885,541	10,885,541
Sub-programme 4	Matuu Level 4	41,699,040	13,783,992	10,973,192	10,973,192
Sub-programme 5	Kathiani Level 4	30,032,693	13,505,463	10,111,044	10,111,044

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 6	Mwala Level 4	20,807,933	6,848,330	6,940,747	6,940,747
Sub-programme 7	Kimiti Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 8	Masinga Level 4	10,183,173	5,692,332	5,226,949	5,226,949
Sub-programme 9	Athi River Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 10	Mutituni Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 11	Ndithini Level 4	10,083,173	5,587,332	5,116,699	5,116,699
Sub-programme 12	Kalama Level 4	10,033,173	5,534,832	5,061,574	5,061,574
Sub-programme 13	Emergency Services	3,331,476	3,498,049	3,672,952	3,672,952
Sub-programme 14	Public Health	93,086,455	79,540,778	70,017,816	65,017,816
<b>TOTAL</b>		<b>3,970,251,391</b>	<b>3,703,467,743</b>	<b>3,863,135,546</b>	<b>3,858,657,480</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>					
Sub-programme 1	General Administration and support services	379,343,132	344,889,638	347,885,206	346,961,104
Sub-programme 2	Crop Development and Management	4,150,000	2,357,500	2,357,500	2,357,500
Sub-programme 3	Livestock Resources Management and Development	2,310,000	1,425,500	1,425,500	1,425,500
Sub-programme 4	Fisheries Development	1,050,000	1,102,500	1,102,500	1,102,500
Sub-programme 5	Veterinary Services	850,400	892,920	892,920	892,920
Sub-programme 6	Agriculture Training Centre	3,550,000	2,727,500	2,727,500	2,727,500
Sub-programme 7	Co-operative Development and Marketing	3,949,251	3,146,714	3,146,714	3,146,714
Sub-programme 8	Capacity Building to Co-operative Societies	2,692,000	1,826,600	1,826,600	1,826,600
Sub-programme 7	Promotion of Co-operative Marketing and Value Chain	2,692,000	1,826,600	1,826,600	1,826,600
Sub-programme 8	Co-operative Financial Services	3,324,000	2,490,200	2,490,200	2,490,200
Sub-programme 9	Promotion and growth of Co-operative Societies	2,712,000	1,847,600	1,847,600	1,847,600
Sub-programme 10	Co-operative Audit Support Services	3,916,000	2,111,800	2,111,800	2,111,800
<b>TOTAL</b>		<b>410,538,783</b>	<b>366,645,072</b>	<b>369,640,640</b>	<b>368,716,538</b>
<b>COUNTY ASSEMBLY</b>					
	Legislative Services	977,790,391	849,060,499	849,060,499	849,060,499
<b>TOTAL</b>		<b>977,790,391</b>	<b>849,060,499</b>	<b>849,060,499</b>	<b>849,060,499</b>
<b>WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES</b>					
Sub-programme 1	Water Supply and Sewerage	15,364,316	10,743,340	10,743,340	10,743,340

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 2	Irrigation Schemes, Development and Promotion	56,000	-	-	-
Sub-programme 3	Development and Promotion of Irrigation Schemes	-	-	-	-
Sub-programme 4	General Administration and support services	82,726,417	77,140,207	76,550,543	76,326,752
Sub-programme 5	Environment and Natural Resources	5,925,922	2,222,218	2,222,218	2,222,218
<b>TOTAL</b>		<b>104,072,655</b>	<b>90,105,765</b>	<b>89,516,101</b>	<b>89,292,310</b>
<b>FINANCE AND ECONOMIC PLANNING</b>					
Sub-programme 1	Revenue Management	42,452,660	34,580,732	34,575,293	33,411,826
Sub-programme 2	Budget Formulation, Coordination and Implementation	19,366,979	9,519,987	7,841,397	7,729,536
Sub-programme 3	Supply Chain Management	6,687,354	3,761,722	2,703,450	2,771,957
Sub-programme 4	Accounts Services	8,438,001	3,334,901	2,544,336	1,755,967
Sub-programme 5	Audit Services	6,754,000	3,091,700	2,528,460	2,091,700
Sub-programme 6	Human Resource Management and Support Services	392,919,205	373,482,930	373,503,619	374,854,598
Sub-programme 7	County Planning and Statistical Information Services	10,225,974	7,762,491	6,611,495	6,616,696
Sub-programme 8	External Resources Mobilization	950,000	-	-	-
<b>TOTAL</b>		<b>487,794,173</b>	<b>435,534,462</b>	<b>430,308,049</b>	<b>429,232,279</b>
<b>PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT</b>					
Sub-programme 1	General Administration and support services	386,244,074	359,730,266	368,715,059	368,645,124
Sub-programme 2	Quality Management	625,000	-	-	-
Sub-programme 3	Training, Research and Development	5,009,500	5,259,975	5,522,974	5,009,537
Sub-programme 4	Information Communication Technology	7,975,000	5,373,750	5,792,438	4,875,011
Sub-programme 5	ICT Infrastructure	5,647,000	5,929,350	5,225,818	5,175,000
Sub-programme 6	Closed Circuit Television	1,850,000	1,542,500	1,039,625	1,625,500
<b>TOTAL</b>		<b>407,350,574</b>	<b>377,835,841</b>	<b>386,295,912</b>	<b>385,330,172</b>
<b>TOURISM,CULTURE,YOUTH AND SPORTS</b>					
Sub-programme 1	General administrative and Support Services	95,546,573	57,455,548	89,070,247	88,823,211
Sub-programme 2	Heritage & Culture	1,740,919	915,011	915,011	915,011
Sub-programme 3	Liquor Management	807,867	888,654	888,654	888,654

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 4	Tourism Development and Marketing	1,443,258	1,587,584	1,587,584	1,587,584
Sub-programme 5	Management of Recreational Facilities	1,280,000	1,408,000	1,408,000	1,408,000
Sub-programme 6	Machawood	2,826,115	1,108,727	1,108,727	1,108,727
Sub-programme 7	County Image Directorate	2,796,000	1,075,600	1,075,600	1,075,600
Sub-programme 8	Youth Administrative and Support Services	2,495,799	1,745,379	1,745,379	1,745,379
Sub-programme 9	Stadia Management	1,649,952	1,014,947	1,014,947	1,014,947
Sub-programme 10	Youth Empowerment	1,864,765	-	-	-
Sub-programme 11	Sports Promotion	1,920,000	-	-	-
<b>TOTAL</b>		<b>114,371,248</b>	<b>67,199,448</b>	<b>98,814,147</b>	<b>98,567,111</b>
<b>TRADE,INDUSTRIALIZATION AND INNOVATION</b>					
Sub-programme 1	Headquarter Administration Services	59,545,491	58,123,731	57,933,471	57,466,852
Sub-programme 2	Trade Development	-	2,394,028	2,715,433	2,500,213
Sub-programme 3	Business and Enterprise Development	1,297,300	1,362,165	1,099,344	1,170,457
Sub-programme 4	Industrialization and Innovation	-	-	-	-
Sub-programme 5	Investment Facilitation and Support	3,333,000	2,499,650	2,674,632	2,660,890
Sub-programme 6	Hygiene and Sanitation	5,340,000	5,607,000	5,887,350	5,808,080
Sub-programme 7	Legal Office	45,007,076	31,569,199	30,639,652	31,091,015
<b>TOTAL</b>		<b>114,522,867</b>	<b>101,555,772</b>	<b>100,949,882</b>	<b>100,697,507</b>
<b>EDUCATION,YOUTH AND SOCIAL WELFARE</b>					
Sub-programme 1	Head quarter Administrative services	384,224,476	363,411,450	371,954,746	371,010,958
Sub-programme 2	Basic Education	-	-	-	-
Sub-programme 3	Youth Development Services	-	-	-	-
Sub-programme 4	Gender and Social Services	14,819,436	5,560,408	5,560,408	5,560,408
<b>TOTAL</b>		<b>399,043,912</b>	<b>368,971,858</b>	<b>377,515,154</b>	<b>376,571,366</b>
<b>ENERGY,LANDS,HOUSING AND URBAN DEVELOPMENT</b>					
Sub-programme 1	Headquarter Administrative Services	61,807,195	75,950,834	73,976,419	73,308,359
Sub-programme 2	Housing and Urban Development	5,500,000	4,630,567	9,210,000	9,210,000
Sub-programme 3	Machakos Municipality	8,000,000	12,350,000	12,717,500	12,727,280
Sub-programme 4	Mavoko Municipality	8,000,000	12,350,000	12,717,500	12,843,170

Programme/Sub-programme	Programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 5	Kangundo-Tala Municipality	8,000,000	13,400,000	13,420,000	13,545,670
Sub-programme 6	County Electrification	22,381,457	15,812,969	15,353,617	15,417,070
<b>TOTAL</b>		<b>113,688,652</b>	<b>134,494,370</b>	<b>137,395,036</b>	<b>137,051,549</b>
<b>COUNTY ADMINISTRATION AND DECENTRALIZED UNITS</b>					
Sub-programme 1	General Administration and support services	496,526,559	395,116,421	400,127,916	400,072,415
Sub-programme 2	Civic Engagement	500,000	525,000	525,000	525,000
Sub-programme 3	Administration and Co-ordination Services	2,550,000	2,677,500	2,677,500	2,677,500
Sub-programme 4	Environmental Management	-	-	-	-
Sub-programme 5	Solid Waste Management	8,698,339	8,133,256	8,133,256	8,133,256
Sub-programme 6	Sanitation Management	-	-	-	-
Sub-programme 7	Forensic and Inspectorate Services	-	-	-	-
Sub-programme 8	Inspectorate Services and Management	10,225,600	10,736,880	10,736,880	10,736,880
<b>TOTAL</b>		<b>518,500,498</b>	<b>417,189,057</b>	<b>422,200,552</b>	<b>422,145,051</b>
<b>GRAND TOTAL</b>		<b>8,417,075,356</b>	<b>7,996,155,322</b>	<b>7,942,865,466</b>	<b>7,938,906,948</b>

ii. Development Expenditure

Programme/Sub-programme		Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>OFFICE OF THE GOVERNOR</b>					
Sub-programme 1	Co-ordination and Supervisory Services	3,080,367	596,403,145	3,337,101	3,303,730
<b>TOTAL</b>		<b>3,080,367</b>	<b>596,403,145</b>	<b>3,337,101</b>	<b>3,303,730</b>
<b>COUNTY PUBLIC SERVICE BOARD</b>					
Sub-programme 1	Human Resource and Administration	10,000,000	11,112,751	11,001,623	10,891,607
<b>TOTAL</b>		<b>10,000,000</b>	<b>11,112,751</b>	<b>11,001,623</b>	<b>10,891,607</b>
<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>					
Sub-programme 1	General Administration and Support Services	143,444,468	149,793,182	149,426,391	149,127,924
Sub-programme 2	Road Development and Management	532,371,359	358,666,212	572,784,544	571,384,901
Sub-programme 3	County Government Buildings Services	160,000,000	162,180,617	162,250,000	162,884,980
Sub-programme 4	County Fleet Management	55,000,000	87,750,000	87,637,500	88,979,645
<b>TOTAL</b>		<b>890,815,827</b>	<b>758,390,011</b>	<b>972,098,436</b>	<b>972,377,451</b>
<b>HEALTH AND EMERGENCY SERVICES</b>					
Sub-programme 1	General Administration and planning	187,852,203	194,579,920	191,611,388	191,464,655

Programme/Sub-programme		Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 2	Machakos Level 5	41,200,434	56,509,352	83,596,747	83,596,747
Sub-programme 3	Kangundo Level 4	18,396,595	20,016,425	20,282,246	20,282,246
Sub-programme 4	Matuu Level 4	12,180,373	12,789,392	13,291,167	13,428,862
Sub-programme 5	Kathiani Level 4	12,953,582	13,831,043	14,281,324	14,281,324
Sub-programme 6	Mwala Level 4	8,908,489	9,353,913	9,821,609	9,821,609
Sub-programme 7	Kimiti Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 8	Masinga Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 9	Athi River Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 10	Mutituni Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 11	Ndithini Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 12	Kalama Level 4	4,363,396	4,581,565	4,810,644	4,810,644
Sub-programme 13	Emergency Services	8,163,904	9,572,099	9,000,704	9,000,704
Sub-programme 14	Public Health and Community Outreach	137,674,929	146,558,675	143,924,304	143,786,609
<b>TOTAL</b>		<b>453,510,883</b>	<b>490,700,212</b>	<b>514,673,351</b>	<b>514,526,618</b>
<b>AGRICULTURE, FOOD SECURITY AND CO-OPERATIVE DEVELOPMENT</b>					
Sub-programme 1	General Administration and support services	284,648,055	337,284,179	333,156,573	334,501,293
Sub-programme 2	Crop Development and Management	49,000,000	36,450,000	56,022,500	56,022,500
Sub-programme 3	Livestock Resources Management and Development	11,500,000	12,075,000	12,678,750	12,678,750
Sub-programme 4	Fisheries Development	4,000,000	4,200,000	4,410,000	4,410,000
Sub-programme 5	Veterinary Services	12,619,264	13,250,227	13,912,739	13,912,739
Sub-programme 6	Agriculture Training Centre	2,000,000	3,100,000	3,205,000	3,205,000
Sub-programme 7	Co-operative Development and Marketing	204,000	1,214,200	1,224,910	1,224,910
Sub-programme 8	Promotion of corporative marketing and value chain	35,869,000	26,549,835	39,545,572	39,545,572
Sub-programme 9	Promotion and growth of corporative societies	918,000	1,963,900	1,371,914	1,371,914
<b>TOTAL</b>		<b>400,758,319</b>	<b>436,087,341</b>	<b>465,527,957</b>	<b>466,872,677</b>
<b>COUNTY ASSEMBLY</b>					
	Legislative Services	295,000,000	324,500,000	321,255,000	318,042,450
<b>TOTAL</b>		<b>295,000,000</b>	<b>324,500,000</b>	<b>321,255,000</b>	<b>318,042,450</b>
<b>WATER, IRRIGATION, ENVIRONMENT AND NATURAL RESOURCES</b>					
Sub-programme 1	Water Supply and Sewerage	164,252,259	104,495,947	189,781,804	190,124,223
Sub-programme 2	Water Resources Management and Storage	10,000,000	-	11,025,000	11,224,452
Sub-programme 3	Irrigation Schemes Development and Promotion	66,482,486	36,806,610	63,296,941	63,494,575

Programme/Sub-programme		Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 4	General Administration and support services	2,859,436	3,002,408	3,152,528	3,351,317
Sub-programme 5	Environment and Natural Resources	75,660,446	49,443,468	83,415,642	83,670,629
<b>TOTAL</b>		<b>319,254,627</b>	<b>193,748,433</b>	<b>350,671,914</b>	<b>351,865,195</b>
<b>FINANCE AND ECONOMIC PLANNING</b>					
Sub-programme 1	Resource Mobilization	41,782,500	9,685,443	16,570,690	17,022,433
Sub-programme 2	Budget formulation, coordination and implementation	1,082,500	805,523	1,193,456	1,136,625
Sub-programme 3	Audit Services	2,004,779	1,705,018	2,210,269	2,105,018
Sub-programme 4	Supply Chain Management	1,000,000	850,000	1,102,500	1,050,000
Sub-programme 5	Accounts Services	891,208	-	-	-
Sub-programme 6	Economic Planning	-	-	-	-
Sub-programme 7	Economic Planning and Statistical Services	10,800,000	6,340,000	11,907,000	11,340,000
<b>TOTAL</b>		<b>57,560,987</b>	<b>19,385,984</b>	<b>32,983,915</b>	<b>32,654,076</b>
<b>PUBLIC SERVICE, QUALITY MANAGEMENT AND ICT</b>					
Sub-programme 1	General Administration and support services	2,450,000	2,385,913	2,380,569	2,335,562
Sub-programme 2	ICT Infrastructure	-	1,653,054	1,194,610	1,173,043
Sub-programme 3	Closed Circuit Television	6,879,343	1,223,310	6,584,476	6,549,453
<b>TOTAL</b>		<b>9,329,343</b>	<b>5,262,277</b>	<b>10,159,655</b>	<b>10,058,058</b>
<b>TOURISM, YOUTH, SPORTS AND CULTURE</b>					
Sub-programme 1	Heritage & Culture	-	-	-	-
Sub-programme 2	Liquor Management	-	-	-	-
Sub-programme 3	Tourism Development and Marketing	6,714,630	9,050,362	9,503,550	9,382,206
Sub-programme 4	Management of Recreational Facilities	878,750	9,453,710	7,847,457	7,833,712
Sub-programme 5	Talent Management (Machawood)	370,000	388,500	407,925	423,817
Sub-programme 6	County Beautification	370,000	407,000	427,350	427,350
Sub-programme 7	Stadia Management	71,657,079	10,238,165	85,001,930	85,064,097
Sub-programme 8	Sports Management	6,000,000	8,300,000	8,615,000	8,613,856
Sub-programme 9	Youth Development Services	5,000,000	7,250,000	7,512,500	7,377,517
<b>TOTAL</b>		<b>90,990,459</b>	<b>45,087,737</b>	<b>119,315,712</b>	<b>119,122,555</b>
<b>TRADE, INDUSTRIALIZATION AND INNOVATION</b>					



Programme/Sub-programme		Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Sub-programme 1	General Administration and support services	-	-	-	-
Sub-programme 2	Trade Development	221,906,472	72,695,687	80,233,067	80,750,411
Sub-programme 3	Business and Enterprise Development	12,000,000	12,600,000	12,581,663	12,559,985
Sub-programme 4	Industrial Development	56,000,000	48,912,505	59,740,000	59,718,787
Sub-programme 5	Investment Promotion	-	-	-	-
Sub-programme 6	Legal Office	-	-	-	-
<b>TOTAL</b>		<b>289,906,472</b>	<b>134,208,192</b>	<b>152,554,730</b>	<b>153,029,183</b>
<b>EDUCATION, SKILLS TRAINING AND SOCIAL WELFARE</b>					
Sub-programme 1	General Administration and support services	82,000,000	73,702,815	76,767,862	74,474,993
Sub-programme 2	Basic Education	5,000,000	6,725,000	6,961,250	6,993,204
Sub-programme 3	Youth Development Services	51,102,833	93,657,975	94,340,873	94,905,662
Sub-programme 4	Social Services	4,000,000	4,200,000	4,410,000	5,625,671
<b>TOTAL</b>		<b>142,102,833</b>	<b>178,285,790</b>	<b>182,479,985</b>	<b>181,999,530</b>
<b>ENERGY, LANDS, HOUSING AND URBAN DEVELOPMENT</b>					
Sub-programme 1	Urban Planning and Development	80,000,000	74,242,885	84,782,515	83,636,614
Sub-programme 2	Machakos Municipality	170,000,000	35,000,000	40,000,000	40,000,000
Sub-programme 3	Mavoko Municipality	190,000,000	35,000,000	40,000,000	40,000,000
Sub-programme 4	Kangundo-Tala Municipality	312,000,000	36,000,000	40,000,000	40,000,000
Sub-programme 5	Lands and Physical Planning	20,000,000	14,018,363	14,446,869	14,979,036
Sub-programme 6	County Electrification	69,502,191	34,270,071	32,526,166	32,922,344
<b>TOTAL</b>		<b>841,502,191</b>	<b>228,531,319</b>	<b>251,755,550</b>	<b>251,537,994</b>
<b>COUNTY ADMINISTRATION AND DECENTRALIZED UNITS</b>					
Sub-programme 1	General Administration and support services	12,940,561	2,074,678	12,753,611	13,022,856
Sub-programme 2	Civic Engagement				
Sub-programme 3	Solid waste management	2,000,000	2,100,000	2,205,000	1,969,804
Sub-programme 4	Forensic & Inspectorate Services	-	1,045,839	1,311,660	1,114,908
Sub-programme 5	Forensic & Inspectorate Services	-	-	-	-
<b>TOTAL</b>		<b>14,940,561</b>	<b>5,220,517</b>	<b>16,270,271</b>	<b>16,107,568</b>

Programme/Sub-programme	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>GRAND TOTAL</b>	<b>3,818,752,869</b>	<b>3,426,923,709</b>	<b>3,404,085,200</b>	<b>3,402,388,692</b>

### Annex II: Machakos County Sector Ceilings

Sector	Vote	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>Agriculture and Co-operative Development</b>	Recurrent	410,538,783	366,645,072	369,640,640	368,716,538
	Development	400,758,319	436,087,341	465,527,957	466,872,677
	<b>Total</b>	<b>811,297,102</b>	<b>802,732,413</b>	<b>835,168,597</b>	<b>835,589,215</b>
<b>Energy, Infrastructure and ICT</b>	Recurrent	264,631,971	261,303,218	266,520,694	265,985,288
	Development	1,719,197,361	975,779,331	1,217,186,203	1,216,658,905
	<b>Total</b>	<b>1,983,829,332</b>	<b>1,237,082,549</b>	<b>1,483,706,896</b>	<b>1,482,644,192</b>
<b>Commercial, Tourism and Labour Affairs</b>	Recurrent	168,067,737	127,015,031	158,673,037	157,801,533
	Development	298,239,852	153,507,764	170,741,012	171,096,268
	<b>Total</b>	<b>466,307,589</b>	<b>280,522,795</b>	<b>329,414,049</b>	<b>328,897,801</b>
<b>Health</b>	Recurrent	3,970,251,391	3,703,467,743	3,863,135,546	3,858,657,480
	Development	453,510,883	490,700,212	514,673,351	514,526,618
	<b>Total</b>	<b>4,423,762,274</b>	<b>4,194,167,955</b>	<b>4,377,808,897</b>	<b>4,373,184,098</b>
<b>Public Administration</b>	Recurrent	3,014,951,938	2,985,280,210	2,726,191,934	2,730,957,402
	Development	381,031,915	956,908,310	385,023,479	381,365,189
	<b>Total</b>	<b>3,395,983,853</b>	<b>3,942,188,520</b>	<b>3,111,215,413</b>	<b>3,112,322,591</b>
<b>Education and Social Welfare</b>	Recurrent	408,715,347	372,647,194	381,190,490	380,246,702
	Development	224,759,912	204,073,955	283,609,415	283,055,000
	<b>Total</b>	<b>633,475,259</b>	<b>576,721,150</b>	<b>664,799,905</b>	<b>663,301,702</b>
<b>Water and Irrigation</b>	Recurrent	98,146,733	87,883,547	87,293,883	87,070,092
	Development	243,594,181	144,304,965	267,256,273	268,194,567
	<b>Total</b>	<b>341,740,914</b>	<b>232,188,511</b>	<b>354,550,155</b>	<b>355,264,658</b>
<b>Land Environment and Natural Resources</b>	Recurrent	81,771,456	91,913,308	90,219,244	89,471,914
	Development	97,660,446	65,561,831	100,067,511	100,619,469
	<b>Total</b>	<b>179,431,902</b>	<b>157,475,139</b>	<b>190,286,754</b>	<b>190,091,382</b>

Sector	Vote	Approved Estimates FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
<b>TOTAL RECURRENT</b>		<b>8,417,075,356</b>	<b>7,996,155,322</b>	<b>7,942,865,466</b>	<b>7,938,906,948</b>
<b>TOTAL DEVELOPMENT</b>		<b>3,818,752,869</b>	<b>3,426,923,709</b>	<b>3,404,085,200</b>	<b>3,402,388,692</b>
<b>Total County Budget.</b>		<b>12,235,828,225</b>	<b>11,423,079,031</b>	<b>11,346,950,666</b>	<b>11,341,295,640</b>

### Annex III: County Own Source Revenue Projections

Revenue Stream	Approved FY 2021/2022	Proposed Estimates FY 2022/2023	Projected Estimates FY 2023/2024	Projected Estimates FY 2024/2025
Land Rates & Ground Rent	300,020,587	313,010,337	311,711,362	311,841,259
Single Business Permit	200,453,799	270,705,582	263,680,404	264,382,922
Quarry Extraction Fees	490,056,231	389,374,970	399,443,096	398,436,284
Sand Gravel	55,856,056	44,554,615	45,684,759	45,571,745
Market Fees	14,850,475	14,146,559	14,216,951	14,209,912
Plot/Stall Rent	8,523,542	7,384,170	7,498,107	7,486,713
Bus park	130,698,026	114,594,219	116,204,599	116,043,561
House Rent	2,040,000	1,920,725	1,932,653	1,931,460
Refuse/Conservancy Fee	45,900,000	42,645,726	42,971,153	42,938,610
Sign Board & Advertisement Fee	50,010,024	47,484,059	47,736,655	47,711,396
Fire Fighting & Ambulance Mgt Unit	34,175,101	31,786,136	32,025,033	32,001,143
Slaughter House Fees/Livestock	14,593,359	12,775,290	12,957,097	12,938,916
Enforcement Management	16,502,784	11,802,003	12,272,081	12,225,073
Off-street Parking Unit	25,616,033	25,758,900	25,744,613	25,746,042
Building Plan Approvals	140,120,000	196,656,670	191,003,003	191,568,369
Cess	20,583,554	20,305,478	20,333,286	20,330,505
Social Services	138,006	106,558	109,703	109,388
Water Sales	305,981	2,091,676	1,913,107	1,930,964
Miscellaneous	-	60,067	54,060	54,661
People's Park/Maruba	1,042,297	742,478	772,460	769,462
House Loan Repayment	-	210,000	189,000	191,100
Salary Refunds/Advances	670,400	544,854	557,409	556,153
Agri Farm	451,222	250,602	270,664	268,658
Health Revenue	82,250,096	76,324,973	76,917,485	76,858,234
Liquor	40,599,269	56,613,389	55,011,977	55,172,118
Tourism	159,640	107,133	112,383	111,858
Interest & Penalties On Plot And Stall Rent	192,334	193,133	193,053	193,061
Noise Pollution	442,298	370,501	377,681	376,963
Motor Cycle Registration	6,643,082	6,350,148	6,379,441	6,376,512
Weights And Measures	-	1,208,249	1,087,424	1,099,507
<b>Total</b>	<b>1,682,894,196</b>	<b>1,690,079,199</b>	<b>1,689,360,698</b>	<b>1,689,432,548</b>

Source: Machakos County Treasury, 2022

#### Annex IV : Machakos County Sector Composition

Sector	County Entity
Agriculture and Co-operative Development	<ul style="list-style-type: none"> <li>• Agriculture and Food Security</li> <li>• Co-operative Development</li> </ul>
Energy, Infrastructure and ICT	<ul style="list-style-type: none"> <li>• County Electrification</li> <li>• Roads, Transport and Public Works</li> <li>• Information, Communication and Technology</li> <li>• Housing and Urban Development</li> </ul>
Commercial, Tourism and Labour Affairs	<ul style="list-style-type: none"> <li>• Trade, Industrialization and Innovation</li> <li>• Tourism</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Medical Services</li> <li>• Public Health and Community Outreach</li> </ul>
Public Administration	<ul style="list-style-type: none"> <li>• Office of the Governor</li> <li>• Public Service and Quality Management</li> <li>• Public Service Board</li> <li>• County Assembly</li> <li>• County Administration and Decentralized Units</li> <li>• County Treasury</li> <li>• Finance and Revenue Collection</li> <li>• Economic Planning and External Resources Mobilization</li> <li>• Legal Services</li> <li>• Project Delivery, Monitoring and Evaluation</li> </ul>
Education, Youth and Social Welfare	<ul style="list-style-type: none"> <li>• Education and Skills Training</li> <li>• Youth, Sports and Culture</li> <li>• Social Welfare and Civic Empowerment</li> </ul>
Water and Irrigation	<ul style="list-style-type: none"> <li>• Water and Irrigation</li> </ul>
Land, Environment and Natural Resources	<ul style="list-style-type: none"> <li>• Lands and Physical Planning</li> <li>• Environment and Natural Resources</li> </ul>