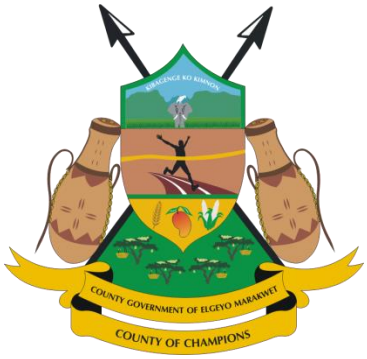

COUNTY GOVERNMENT OF ELGEYO MARAKWET

THE COUNTY TREASURY

COUNTY FISCAL STRATEGY PAPER (CFSP) - Approved 2019

FEBRUARY, 2019

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FOREWORD

Over the past few years, Elgeyo Marakwet has demonstrated the ability to manage the annual budget, allocate resources, and create an economy that is conducive for progress and development. This is due to open and transparent budget preparation process.

This 2019 County Fiscal Strategy Paper (CFSP) is the Sixth to be prepared since the inception of County Government of Elgeyo Marakwet. It sets out the county's priority programs to be implemented under the 2019/20–2021/22 Financial Years' Medium-Term Expenditure Framework (MTEF) and aligns the aspirations of the county to those of the national government as stated in the 2019 Budget Policy Statement (BPS) and the "Big Four Plan".

Development expenditures within the MTEF period will be shared out based on the parameters of EDA, 2015, to ensure social equitable distribution of resources across all wards. It adheres to the provisions of the Public Finance Management (County Governments) Regulations, 2015 for effective public finance management. Other factors are also put into consideration while doing the allocations. Such factors put into consideration county-wide development agenda that ensures development of the whole county, and affects projects that are not tied to a single ward. Implementation of programs expounded in this CFSP is expected to raise county economic efficiency and productivity and in turn, make our county competitive, thus creating vast opportunities for productive jobs and securing livelihoods.

Implementation of 2018/2019 is on course though disbursements of funds from the national treasury is not timely and also the e-procurement challenges. The bidders also have a challenge in documentation attachment as well as inactive emails hence affect our absorption rate. The county will build on the achievements made so far and through the policy goals set out in this CFSP; emphasis is to scale up our efforts in order to address the existing as well as emerging challenges.

The county has witnessed programmes/projects' continued growth in spending. The CFSP will strive to ensure that the county's revenue base continues to be enhanced and expenditure streamlined to ensure prudent financial management and further lead to wealth and employment creation in the county. To achieve efficiency, the pace of public expenditure growth will be moderated, while accelerating the delivery of quality services at the same time. One of the challenges facing recurrent budget is the implications of implementing healthcare workers' Collective Bargaining Agreement (CBA), Salaries Remuneration Commission' (SRC) harmonization of public service salaries and continuous mandatory annual increments in salaries.

This paper focuses on improving efficiency across government departments and entities. To this end, we will moderate the pace of public expenditure growth while accelerating the delivery of quality services. Spending baselines which are basis for ceilings have undergone rigorous review taking into account factors

which include: the capacity of departments and public entities to manage resources, the link between outcomes, expenditure and departmental mandates, proposals from the public and programme performance so far and the provisions of the Public Finance Management (County Governments) Regulations, 2015.

The document covers four chapters. Chapter one highlights justification for preparation of this document while at the same time detailing legal framework for the CFSP. In Chapter two, recent economic developments on global and national levels and the impact they have had on the recent county economic development have been highlighted. Chapter three explores fiscal and budget framework that will inform budget preparation process. Chapter four details sector and departmental ceilings for Medium-Term Expenditure Framework (MTEF) Period. Finally, Annexes section contains documentations that have informed the preparation of this County Fiscal Strategy Paper (CFSP)

ISAACK KAMAR

CEC, FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENTS

Special gratitude to individuals and entities for their vehemence and passion in the work that culminated in the realization of this document. The county would like to thank these individuals for the various roles they played during the preparation of this County Fiscal Strategy Paper, CFSP. As usual, the preparation of CFSP continues to be a collaborative effort. Most of the information in this Paper was obtained from collaboration Departments and other county entities. We are grateful for their inputs.

We especially acknowledge the dedication of core team of technical staff from the Directorate of Economic Planning and Budgeting comprising mainly of Economists, Statisticians and Accountants whose assignment was to collect, collate and analyze departmental findings from the CFSP questionnaire administered to all county entities and which formed the primary data for the preparation of this document. The completion of this policy paper was as a result of collective effort by various departments who provided valuable information and guidance of H.E. The Governor, Deputy Governor, CECMs and Ag. Chief Officers. We are grateful to the above mentioned officers for their tireless efforts and dedication.

John Keen Murkeu

Ag. CHIEF OFFICER, FINANCE AND ECONOMIC PLANNING

ABBREVIATIONS

ADP	Annual Development Plan
BPS	Budget Policy Statement
CBROP	County Budget Review and Outlook Paper
CBA	Collective Bargaining Agreement
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
ECDE	Early Childhood Development Education
EDA	Equitable Development Act
FY	Financial Year
GIZ	Gesundheits- Informations- Zentrum (German: Health Information Centre)
ICT	Information Communication Technology
KDSP	Kenya Devolution Support Program
KUSP	Kenya Urban Support Program
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
OSR	Own Source Revenue
PFM	Public Finance Management
RBF	Result-Based Financing
RMLF	Road Maintenance Levy Fund
SDGs	Sustainable Development Goals
SRC	Salaries and Remuneration Commission
UNDP	United Nations Development Program

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CHAPTER ONE: INTRODUCTION

1.1. Legal Framework for County Fiscal Strategy Paper (CFSP)

Preparation of the County Fiscal Strategy Paper (CFSP) is provided for in the Public Finance Management (PFM) Act section 117 with emphasis on:

1. Timelines which The County Treasury shall prepare and submit to the County Executive Committee the County Fiscal Strategy Paper for approval and the County Treasury shall submit the approved Fiscal Strategy Paper to the county assembly, by the 28th February of each year.
2. How County Treasury shall align its County Fiscal Strategy Paper with the national objectives in the Budget Policy Statement.
3. How County Treasury in the County Fiscal Strategy Paper shall specify the broad strategic priorities and policy goals that will guide the county government in preparing its budget for the coming financial year and over the medium term.
4. How County Treasury in the County Fiscal Strategy Paper shall include the financial outlook with respect to county government revenues, expenditures and borrowing for the coming financial year and over the medium term.
5. In preparing the County Fiscal Strategy Paper, the County Treasury shall seek and consider the views of:
    a. The Commission on Revenue Allocation;
    b. The public;
    c. Any interested persons or groups; and
    d. Any other forum that is established by legislation

6. Not later than fourteen days after submitting the County Fiscal Strategy Paper to the county assembly, the county assembly shall consider and may adopt it with or without amendments. This provision is further expounded by section 37(1) of the PFM Act 2012 Regulations which indicates the extend of the percentages to amended by County Assembly and states that "Where a county assembly approves any changes in the estimates of budget under section 131 of the Act, any increase or reduction in expenditure of a Vote, shall not exceed one (1%) percent of the Vote's ceilings. Section 26(3) of the PFM Act 2012 Regulations further provides for engagement framework between the CEC Finance and the Budget Committee of the County Assembly on changes and decisions to be made by county assembly on budget documents and process. It states that; "Before tabling a report containing recommendations on the County Fiscal Strategy Paper for adoption by the County Assembly in accordance with section 117(6) of the Act, the relevant

committee of the County Assembly shall seek the views of the County Executive Committee member on its recommendations.

7. The County Treasury shall consider any recommendations made by the county assembly when finalizing the budget proposal for the financial year concerned.
8. The County Treasury shall publish and publicize the County Fiscal Strategy

1.2. Fiscal Responsibility Principles for the County Government

In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM regulations, and in keeping with prudent and transparent management of public resources, the County Government has adhered to the fiscal responsibility principles as set out in the statute as follows:

a. The county government's recurrent expenditure has not exceeded the county government's total revenue;
b. In line with the law, the county's development expenditure has been over thirty percent of the county government's budget and CFSP 2019 will further entrench this trend;
c. Section 25(1)(b) of the PFM (County Governments) Regulations, 2015 requires that County Governments' wage bill shall not exceed 35 percent of their total revenue. The county has not been able to adhere to this principle because of continued pressure on wage bill occasioned by CBA agreements for the health workers, SRC salary harmonization review circulars and service delivery need for the devolved functions necessitating additional employees' recruitment.

1.3. Development Allocations Guidelines

Development expenditure allocations are shared out amongst departments on the basis of the Equitable Development Act, 2015, County Integrated Development Plan (CIDP) and Annual Development Plan (ADP) as well as other strategic objectives and policy goals identified in this CFSP.

Development ceilings for departments/sectors are the aggregate for the cost of projects for Wards and County prioritized for that departments/sector during public participation forums. Conditional allocations from the national governments to departments/sectors will be utilized as per the conditions set out in the 2019 Budget Policy Statement (BPS). These allocations supplement the allocations already considered in the ceilings for the same department.

CHAPTER 2: RECENT ECONOMIC DEVELOPMENTS AND POLICY OUTLOOK

2.1 Overview

The Kenyan economy remains resilient and grew by 5.8 %, 6.2 % and 6.0 % in the first, second and third quarters of 2018 respectively. This was an increase from 4.7 % in similar quarters in 2017. Growth for the first three quarters of 2018 averaged 6.0 % and is estimated to grow by 6.0 % in 2018 compared to 4.9 % in 2017. Growth is projected to improve further to 6.2 % in 2019 supported by a strong rebound in agricultural output, robust performance in the services sector and the steadily recovering industrial activity. Low and stable interest rates and a competitive exchange rate that support exports continue to ensure a stable macroeconomy. Month-on-month overall inflation remained stable and within the 5 % target in 2018 largely due to lower food prices following favourable weather conditions, reduction in electricity tariffs and a decline in fuel prices. Overall inflation declined to 4.7 % in January 2019 from 5.7 % in December 2018 and 4.8 % in January 2018. Inflation is expected to remain within target in 2019.

Economic growth is expected to rise gradually to 7.0 % per annum over the medium term, due to investments in strategic areas under the "Big Four" Plan that aim to increase job creation through the manufacturing sector, ensure food security and improved nutrition, achieve universal health coverage and provide affordable houses to Kenyans.

In the field of ease of doing business and as a top investment destination, Kenya continues to be ranked favorably. In the 2019 World Bank's Doing Business Report, Kenya was ranked position 61 in 2018. Compared to 2017, this was an improvement since Kenya was position 80

2.2 Recent Economic Developments and Outlook

2.2.1 Global and Regional Economic Developments

As shown in Table 1.1, Global growth is projected to slow down to 3.5 % in 2019 from an estimated 3.7 % growth in 2018**.** The slowdown is as a result of weakening growth rate in both the advanced and emerging market economies mainly due to the negative effects of trade tensions between the United States and China.

Table 1: Global Economic Growth, %

REGION/COUNTRY	Actual 2017	Estimated 2018	Projected 2019
World	3.8	3.7	3.5
Advanced Economies	2.4	2.3	2.0
Of which: USA	2.2	2.9	2.5
Emerging and Developing Economies	4.7	4.6	4.5
Of which: China	6.9	6.6	6.2
India	6.7	7.3	7.5
Sub-Saharan Africa	*2.9*	*2.9*	*3.5*
Of which: South Africa	1.3	0.8	1.4
Nigeria	0.8	1.9	2.0
EAC-5	5.3	5.9	6.3
Of which: Kenya	4.9	6.0*	6.2*
EAC-5: Burundi, Kenya, Rwanda, Tanzania and Uganda			

Growth prospects for sub-Saharan Africa continue to strengthen. Growth is expected to improve from 2.9 % in 2018 to 3.5 % in 2019, supported by higher commodity prices, improved capital market access and contained fiscal imbalances in many countries.

Growth in the East African Community (EAC) region is estimated to improve from 5.9 % in 2018 to 6.3 % in 2019 supported by a stable macroeconomic environment, rebound in agricultural activities on the backdrop of favorable weather conditions, ongoing infrastructure investments, and strong private consumption.

2.2.2 National Economic Outlook

Kenya's economic growth projections take into account global growth outlook and the emerging challenges. The projections also take into account the policies and strategies outlined in "The Big Four" plan as prioritized in the Third Medium Term Plan (2018-2022) of Vision 2030. Economic growth is projected to expand by 6.1 % in FY 2018/2019, 6.2 % in FY 2019/2020, 6.4 % in FY 2020/21 and 7.0 % by FY 2022/23. This growth will be supported by a pickup in agricultural and manufacturing activities underpinned by improved weather conditions, strong service sector, stable macroeconomic environment, ongoing public infrastructural investments and sustained business and consumer confidence.

Also, measures being undertaken by the Government under "The Big Four" Plan to boost the manufacturing sector; enhance food security and nutrition; build affordable housing; and achieve Universal Health Coverage are expected to enhance growth, create jobs and promote inclusive growth.

Inflation is currently within the Government's target range largely due to lower food prices and muted demand-driven inflationary pressures. It is expected to remain within target in the medium term mainly due to expected lower food prices reflecting favorable weather conditions, the decline in international oil prices, and the recent downward revision in electricity tariffs. The recent excise tax adjustment on voice calls and internet services is expected to have a marginal impact on inflation. Interest rates are expected to remain low and stable over the medium term supported by improved liquidity conditions, and the ongoing fiscal consolidation.

Kenya's external position is projected to strengthen over the medium term supported by a narrower current account deficit. The narrowing of the current account deficit is largely due to increased exports of tea and horticulture, increased diaspora remittances, strong receipts from tourism, increased foreign direct investment in infrastructure and lower imports of food and SGR-related equipment. The current account deficit is estimated at 5.2 % of GDP in 2018 from 6.3 % of GDP in 2017, and is expected to narrow further to 5.1 % in 2019.

The Government policies aim at supporting the fiscal consolidation agenda which will bolster debt sustainability position and give flexibility for counter cyclical fiscal policy interventions whenever appropriate. The targets are to achieve a fiscal deficit including grants of 3.1 % of GDP by FY 2022/23 down from the projected 6.3 % of GDP in FY 2018/19.

2.2.3 Risks to the Economic Outlook

This macroeconomic outlook is not without risks. Risks from the global economies relates to:

(i) Trade tensions among major advanced economies regarding imposition of tariffs on selected imports by the United States from its main trading partners particularly China, and likely retaliatory measures;

(ii) The prolonged uncertainty regarding Brexit negotiations and financial market volatility resulting from uncoordinated and abrupt monetary policy normalization; and

(iii) Noneconomic factors such as political uncertainties and geopolitics in the Middle East and some countries in the sub-Saharan Africa region.

Domestically, the economy will continue to be exposed to risks arising from adverse weather conditions until the mitigating measures of food security under "The Big Four" Plan are put in place. Additional risks could emanate from public expenditure pressures especially recurrent expenditures.

CHAPTER 3: COUNTY FISCAL POLICY

3.1 Overview

The county fiscal policy over the medium term aims at supporting stable economic growth and ensure effective delivery of services. The fiscal policy is aligned to the country's MTP III targets. To sustain the budget, there will be concerted efforts to expand revenue base and maintain increased revenue collection as projected. The county government will pursue prudent fiscal policy to ensure macroeconomic stability. County fiscal policy objective will provide an avenue to support economic activity while allowing for implementation of mandates bestowed upon the county, within a sustainable public finances management system.

3.2 CFSP Alignment to Budget Policy Statement

The county CFSP's strategic priorities and policy goals have been aligned to the national Budget Policy Statement (BPS) 2018. Over the medium term, growth is projected to increase by more than 7.0 percent due to investments in strategic areas under "The Big Four" Plan, namely: increasing the share of manufacturing sector to GDP; ensuring all citizens enjoy food security and improved nutrition by 2022; expanding universal health coverage; and delivering at least 500,000 affordable housing units. At the county level the county government's priorities align with those of the BPS through;

i) Creating conducive business environment for investment and job Creation;
ii) Investing in infrastructure to unlock growth potential;
iii) Investing in sectoral transformation for food security and broad based sustainable economic growth;
iv) Investing in quality and accessible social services (health, education and social safety net)

3.3 Fiscal Performance

Going forward into the medium term, the Government will continue in its fiscal rationalization path with the overall fiscal balance being maintained broadly at the levels outlined in the BPS 2018, this will ensure debt is maintained between recurrent and development. To achieve these targets, the Government will continue to rationalize recurrent spending while doubling its effort in resource mobilization.

To mobilize revenues, the Government has put in place revenue enhancement measures to boost performance and cushion against further revenue shortfalls by strengthening collection and compliance through:

i. Automation of collection through use of Point of Sale (PoS) devices in collection and documentation of revenues.
ii. Establishment of directorate of enforcement to ensure compliance and reduce leakages

iii. Capacity building of staff through KDSP to motivate and enhance their effectiveness
iv. Setting of personal targets for individual officers

Revenue collection for the first half of 2018/19 FY was Ksh 56,873,458. This represents an increase of 29.61% from the same period in the previous financial year where Kshs 43,879,672, was collected. The FY 2018/19 proposed budget will be guided by Programme Based Budgeting (PBB) concept which relates resources to proposed and actual results of projects. PBB together with monitoring and evaluation concept and expenditure controls will achieve the intended impacts and development goals.

3.4 Deficit, Debt policy and Debt Sustainability

Currently, the county has no public debt. On the National level, the Government is required to maintain public debt at sustainable levels as set out in the Public Finance Management Act 2012, and its regulations. The external debt sustainability indicators illustrate that Kenya remains within the sustainable bounds. This is attributed to the large portion of debt that is on concessional terms in terms of low costs and long-term maturity.

3.5 County Economic Performance and Prospects

3.5.1 Growth Prospects and Challenges

The county's economic growth majorly relies on agriculture and agricultural activities are rain-fed. Climatic conditions, therefore play a key role in determining the county's economy. It is with this in mind that the county continues to pursue climate-smart initiatives in a bid to combat the impacts of global warming. All the three ecological zones depend on rainfall, and the zones have varied levels of socio-economic developments and resource endowments. A review of these zones shows that for the overall socio-economic development to be realized, there is need to invest in improvement of quality education at all levels, continued value addition and modernization of agriculture, increased improvement in health and improving road network and power supply.

3.5.2 Risks to Fiscal Outlook in the County

The warring communities along the Kerio Valley continue to pose security challenges which may lead to economic sabotage, adversely affecting performance in FY 2019/20. Another risk is the unpredictable socio-economic and political changes in advanced economies such as USA's foreign policy among others. This may impact negatively on county`s exports and tourism activities. The County Government will undertake appropriate measures to mitigate these risks.

The proposed CRA formula for sharable revenue may reduce the county's allocation ratio. The implication of this is that allocation to the county will be the reduction of allocations to projects, which may slow down development agenda of the county.

3.5.3 Wage Bill Risk to Fiscal Outlook

Wage bill is a major risk to the fiscal outlook for FY 2019/20 and the medium-term. The burgeoning public expenditure pressures are heightened mainly by implementation of the remaining phases of CBAs for healthcare workers and SRC's salary harmonization, which cuts across the civil service. The burden that wage-bill weighs on the budget is heavy and it is expected to continue posing fiscal risk to the County Government.

CHAPTER 4: COUNTY BUDGET FRAMEWORK

4.1 Fiscal Performance of County Governments in FY 2017/18

In FY 2017/18, the county government had a total budget of Ksh. 4,944,687,669 out of which Ksh 3,624,000,000 was CRA allocation and the rest comprised of Own Source Revenue (OSR) and conditional grants. From the total revenue, Ksh. 3,006,921,959 was recurrent budget and Ksh. 1,937,765,710 development budget.

The table below present the over view of fiscal performance of the county during financial year 2017/2018.

Table 2: Fiscal outturn in FY 2017/18

No.	Revenue stream	Annual Targeted Revenue (Ksh)	Actual Revenue (Kshs)	Deviation (Kshs)
	A) REVENUES			
	EXTERNAL REVENUE			
1	Equitable Share	3,624,000,000	3,624,000,000	-
2	Balance b/d 2016/17	599,460,143	599,460,143	-
3	Other Loans & Grants	18,956,694	-	**18,956,694**
4	World bank -RBF	47,990,000	-	**47,990,000**
5	HSSF Danida-Universal Health care	9,442,456	9,442,456	-
6	HSSF Danida	-	5,193,351	**-5,193,351**
7	Support-user fees	8,788,919	8,956,070	**-167,151**
8	Lease of Medical Equipment	95,744,681	95,744,681	-
9	RMLF Levy Fund	139,343,420	139,343,420	-
10	World bank Transforming Health systems	30,279,354	18,956,694	**11,322,660**
11	World bank RBF B/f	56,932,570	56,932,570	-
12	World Bank-Development of Youth polytechnics	37,641,245	37,641,245	-
13	Doctors, Nurses, Clinical officer & Other health workers allowances	-	79,812,000	**-79,812,000**
14	World Bank-KDSP	36,005,074	36,005,074	-
		4,704,584,556	**4,711,487,704**	**-6,903,148**
	INTERNAL REVENUES			
	Locally Raised Revenue	160,291,113	105,493,350	**54,797,763**
	TOTAL	**4,864,875,669**	**4,816,981,054**	**47,894,615**

4.1.1 County Governments' Own-Source Revenue (OSR)

Total OSR amounted to Ksh 105,493,350 against a target of Ksh 160,291,113. The shortfall in OSR in F/Y 2017/18 was Ksh 54,767,763. In the F/Y 2016/2017 the county realized local revenue of Kshs 97,323,973 while F/Y 2017/2018 the OSR realized was Kshs 105,493,350. This shows that there was general improvement in OSR collected from the previous year by Kshs 8,169,377 representing 8.4% increase. The slight improvement in OSR is attributed to strict oversight and strengthening of enforcement unit.

Table 3: County Governments' Own-Source Revenue (OSR) for period July 2017 to June 2018 (F/Y 2017/2018)

	REVENUE SOURCE	APPROVED ESTIMATES 2017/18	ACTUALS 2017/18
1	Animal Stock auction fees	2,851,450	**2,498,250**

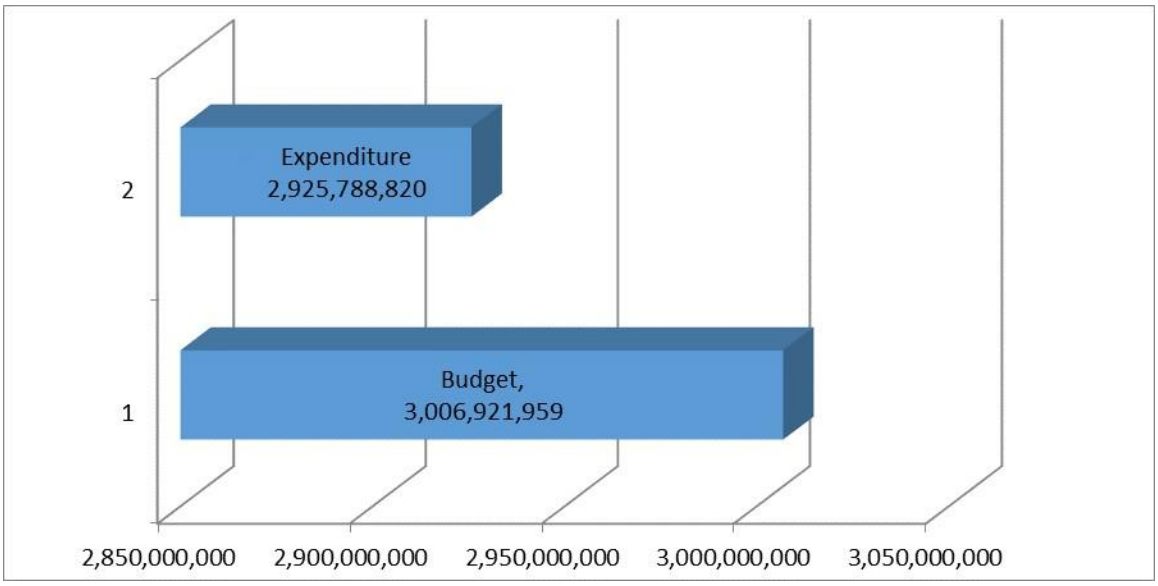
2	Produce and other cess	35,056,085	**20,200,325**
3	Single Business Permit	17,172,680	**11,345,555**
4	Lands Rates/Plot Rent	4,429,423	**2,659,808**
5	Bus park/motorcycle fees	5,160,150	**3,157,990**
6	Trade applications fees	3,346,924	**2,024,600**
7	Slaughter fees	1,561,000	**1,331,190**
8	House rent/stall/ground	2,745,700	**1,164,392**
9	Conservancy fees	385,900	**871,340**
10	Plan approval fees	300,765	**168,800**
11	Clearance fees	231,580	**36,200**
12	Hide & skins	100,000	**5,400**
13	Promotion/advert	3,705,780	**1,793,245**
14	Tender Documents	100,000	**-**
15	Hire of road field	-	**1,500**
16	Trade	567,335	**193,410**
17	Fines	3,111,385	**530,660**
18	FI Funds	52,000,000	**32,728,335**
19	VSD Funds	4,223,080	**2,332,930**
20	Water Department	1,829,688	**611,300**
21	Health Services-Public Health	6,693,895	**2,022,860**
22	Youth Affairs and sports	218,230	**10,000**
23	Agriculture	3,260,105	**1,214,425**
24	Tourism	2,556,923	**482,750**
25	Market fees and others	4,621,360	**4,940,737**
26	County assembly recoveries	-	**7,414,320**
27	Others	4,061,675	**5,741,913**
	TOTAL	**160,291,113**	**105,482,235**

4.1.2 County Governments' Budget Absorption

The total expenditure for the FY 17/18 amounted to Ksh 3,876,120,630 against an approved budget of 4,944,687,669, representing an under spending of Kshs 1,068,567,039 which translates to 21.6%. While absorption rate of recurrent budget remained high amounting to Kshs 2,925,788,820 against an approved budget of Kshs 3,006,921,959 reflecting an absorption rate of 97%, the absorption of development budget amounted to Ksh 950,331,810 against an approved budget Ksh 1,937,765,710. This reflects an absorption rate of 49%. The low absorption rate is explained in large part by procurement challenges and capacity deficits, especially in terms of planning. Ongoing implementation of the Kenya Devolution Support Program (KDSP), a capacity building initiative, is expected to address challenges faced in planning, procurement and budget execution, among other areas.

Figure 1: **Absorption on recurrent Vote F/Y 2017/2018**

The chart below shows at a glance the absorption rate of the recurrent vote



4.2 2018/2019 FINANCIAL PERFORMANCE

The revenue collected in second quarter of FY 2018/2019 was Ksh 56 million against a target of Ksh 70 million. This is as shown in the table below.

Table 4: REVENUE COLLECTION FOR PERIOD JULY 2018 TO DEC 2019 (F/Y 2018/2019)

	REVENUE SOURCE	APPROVED ESTIMATES 2018/19	FIRST HALF FY 18/19
1	Animal Stock auction fees	2,820,450	**826,520**
2	Produce and other cess	25,789,204	**12,688,331**
3	Single Business Permit	15,932,050	**961,030**
4	Lands Rates/Plot Rent	2,399,092	**950,174**
5	Bus park/motorcycle fees	2,836,350	**1,840,750**
6	Trade applications fees	1,910,890	**255,205**
7	Slaughter fees	1,551,000	**637,820**
8	House rent/stall/ground	1,730,500	**828,290**
9	Conservancy fees	906,750	**100,940**
10	Plan approval fees	150,550	**59,250**
11	Clearance fees	101,300	**20,800**
12	Hide & skins	50,000	**6,500**
13	Promotion/advert	1,103,580	**855,540**
14	Tender Documents	50,000	**-**
15	Hire of road field	-	**-**
16	Trade	185,000	**61,900**
17	Fines	810,150	**90,907**
18	FI Funds	42,800,250	**28,666,225**
19	VSD Funds	3,820,080	**819,065**
20	Water Department	1,519,688	**398,655**
21	Health Services-Public Health	4,693,895	**957,225**
22	Youth Affairs and sports	218,230	**500**
23	Agriculture	3,260,105	**60,400**
24	Tourism	1,556,923	**225,850**
25	Market fees and others	5,303,713	**4,235,895**
26	County assembly recoveries		**479,829**
27	Others	8,500,250	**845,857**

	REVENUE SOURCE	APPROVED ESTIMATES 2018/19	FIRST HALF FY 18/19
	TOTALS	**130,000,000**	**56,873,458**

4.3 2018/2019 ABSORPTION RATES

The absorption rates among departments in the county are as shown in table 5 and table 6 below. The department which scored the highest in terms of development absorption was: Tourism, Culture, Wildlife, Trade and Industry; Public Service Management and County Administration; Sports, Youth affairs, ICT and Social Services followed by Water, Lands, Environment and Climate Change Management. The other departments followed these 4 in terms of absorption.

Table 5: **Recurrent absorption Rates**

	2018/2019		
DEPARTMENT	**APPROVED**	**ACTUAL**	**%**
Office of the Governor & Executive Administration	158,230,280	71,610,453	45
County Assembly	566,844,007	299,460,361	53
Finance & Economic Planning	212,433,531	87,796,811	41
Roads, Transport, Public Works and Transport	64,495,007	29,420,834	46
Sports, Youth affairs, ICT and Social Services	34,910,518	15,170,551	43
Education and Technical Training	213,669,037	86,856,031	41
Health and Sanitation	1,356,073,746	665,897,771	49
Water, Lands, Environment and Climate Change Management	73,716,831	33,867,986	46
Tourism, Culture, Wildlife, Trade and Industry	34,000,486	14,596,710	43
Agriculture and irrigation	108,932,587	46,067,501	42
Livestock Production, Fisheries and Cooperatives Development	98,382,203	45,881,171	47
Public Service Management and County Administration	114,801,571	60,979,162	53
County Public Service Board	59,525,783	22,829,208	38
TOTAL	**3,096,015,587**	**1,480,434,549**	**48**

Table 6: Development Absorption Rates

DEPARTMENT	**2018/2019**		
	APPROVED	**ACTUAL**	**%**
Office of the Governor & Executive Administration	-	-	**-**
County Assembly	-	-	**-**
Finance & Economic Planning	-	-	**-**
Roads, Transport, Public Works and Transport	333,796,322	50,680,551	**15**
Sports, Youth affairs, ICT and Social Services	90,630,005	18,210,719	**20**
Education and Technical Training	276,635,132	40,519,525	**15**
Health and Sanitation	496,877,929	37,913,519	**8**
Water, Lands, Environment and Climate Change Management	371,732,200	72,273,603	**19**
Tourism, Culture, Wildlife, Trade and Industry	28,464,302	8,636,037	**30**
Agriculture and irrigation	231,873,608	20,939,925	**9**
Livestock Production, Fisheries and Cooperatives Development	41,721,572	1,542,714	**4**
Public Service Management and County Administration	52,266,184	12,809,574	**25**
County Public Service Board	-	-	**-**
TOTAL	**1,923,997,254**	**263,526,166**	**14**

During the first half of FY 2018/19, the recurrent and development absorption rates are 48 percent and 14 percent respectively. The low absorption in development is occasioned by delay in disbursement of funds by the national government, coupled with difficulties the bidders encounter in their efforts to adhere to e-procurement requirements.

4.4 2019/20 EXPENDITURE

4.4.1 RECURRENT EXPENDITURE

PERSONAL EMOLUMENTS

a) PE ANALYSIS

Table 7: PERSONNEL EMOLUMENTS ANALYSIS

DEPARTMENT	Approved Supplementary 2018/19 FY	Adjustments	2019/20 FY PE Estimates
COUNTY ASSEMBLY	566,844,007		**566,844,007**
OFFICE OF THE GOVERNOR AND EXECUTIVE ADMINISTRATION	104,460,644	3,133,819	**107,594,463**
FINANCE AND ECONOMIC PLANNING	152,677,777	4,580,333	**157,258,110**
AGRICULTURE AND IRRIGATION	88,987,645	2,669,629	**91,657,274**
LIVESTOCK PRODUCTION , FISHERIES AND CO-OPERATIVE DEVELOPMENT	84,156,805	2,524,704	**86,681,509**
EDUCATION AND TECHNICAL TRAINING	167,458,146	5,023,744	**172,481,890**
HEALTH AND SANITATION	1,239,437,914	37,183,137	**1,276,621,051**
WATER, LANDS ENVIRONMENT ANDCLIMATE CHANGE	57,593,479	1,727,804	**59,321,283**
ROADS PUBLIC WORKS AND TRANSPORT	46,918,208	1,407,546	**48,325,754**
TOURISM, CULTURE, WILDLIFE, TRADE AND INDUSTRY	27,468,559	824,057	**28,292,616**
YOUTH AFAIRS, SPORTS, ICT AND SOCIAL SERVICES	28,867,883	866,036	**29,733,919**
PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	65,752,235	1,972,567	**67,724,802**
COUNTY PUBLIC SERVICE BOARD	38,558,947.0	1,156,768	**39,715,715**
TOTAL (KSHS)	**2,669,182,249**	**63,070,147**	**2,732,252,396**

4.4.2 OPERATIONS AND MAINTENANCE

Table 8: O&M Projections

DEPARTMENT	O&M	Mandatory O&M	TOTAL
COUNTY ASSEMBLY	-		-
OFFICE OF THE GOVERNOR AND EXECUTIVE ADMINISTRATION	33,919,354		33,919,354
FINANCE AND ECONOMIC PLANNING	22,329,693	46,326,333	68,656,026
AGRICULTURE AND IRRIGATION	8,897,768		8,897,768
LIVESTOCK PRODUCTION , FISHERIES AND CO-OPERATIVE DEVELOPMENT	9,053,192		9,053,192
EDUCATION AND TECHNICAL TRAINING	16,743,939	27,000,000	43,743,939
HEALTH AND SANITATION	30,000,000	150,000,000	180,000,000
WATER, LANDS ENVIRONMENT AND CLIMATE CHANGE	8,420,181	5,000,000	13,420,181
ROADS PUBLIC WORKS TRANSPORT AND ENERGY	9,342,584	6,000,000	15,342,584
TOURISM, CULTURE, WILDLIFE, TRADE AND INDUSTRY	6,242,651		6,242,651
YOUTH AFAIRS, SPORTS, ICT AND SOCIAL SERVICES	5,630,961		5,630,961
PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	24,274,487		24,274,487
COUNTY PUBLIC SERVICE BOARD	5,355,463		5,355,463
TOTAL (KSHS)	**180,210,272**	**234,326,333**	**414,536,605**

Operations and Maintenance, O&M to totals Ksh 414,536,605. This comprises of Ksh 180 million as general day-to-day running of departmental operations. 234 million is Mandatory O&M which is composed of the following;

- County Assembly provisional allocation
- Pension Contributions for seconded staff retired/retiring 2018/19 & 2019/20
- Medical Drugs
- FIF
- Bursary
- Street Lighting Bills
- Conservancy; cleaning of in urban centres
- Staff medical scheme – NHIF

4.4.3 DEVELOPMENT EXPENDITURE

a) Summary of Development Allocations

Table 9: Summary of Development Allocation

DEPARTMENT	Ward Projects	Conditional Grants	County Level	TOTAL (Kshs)
COUNTY ASSEMBLY				
OFFICE OF THE GOVERNOR AND EXECUTIVE ADMINISTRATION				
FINANCE AND ECONOMIC PLANNING				
AGRICULTURE AND IRRIGATION	68,899,620	140,590,677		**209,490,297**
LIVESTOCK PRODUCTION, FISHERIES AND CO-OPERATIVE DEVELOPMENT	78,783,120			**78,783,120**
EDUCATION AND TECHNICAL TRAINING	142,502,090	30,228,298		**172,730,388**
HEALTH AND SANITATION	104,210,481	200,785,299		**304,995,780**
WATER, LANDS ENVIRONMENT AND CLIMATE CHANGE	139,815,891	107,908,872		**247,724,763**
ROADS PUBLIC WORKS AND TRANSPORT	164,408,481	109,605,563	8,000,000	**282,014,044**
TOURISM, CULTURE, WILDLIFE, TRADE AND INDUSTRY	8,950,734	-		**8,950,734**
YOUTH AFAIRS, SPORTS, ICT AND SOCIAL SERVICES	87,833,222			**87,833,222**
PUBLIC SERVICE MANAGEMENT AND COUNTY ADMINISTRATION	18,133,693			**18,133,693**
COUNTY PUBLIC SERVICE BOARD				
TOTAL (KSHS)	**813,537,332**	**589,118,709**	**8,000,000**	**1,410,656,041**

As per the table, Health and Sanitation allocations are the highest in this CFSP. This is followed by Roads and Public Works department and department of Water, Lands, Environment and Climate Change. These have been given the highest priority in the county's development agenda.

b) ANALYSIS OF DEVELOPMENT PRIORITIES

Table 10: Analysis of Development Priorities

Department	Approved 2017/18	APPROVED 2018/19	ESTIMATED 2019/2020	Deviation
Office of the Governor & Executive Administration				-
County Assembly				-
Finance & Economic Planning				-
Roads, Transport, Public Works and Transport	271,622,926	333,796,322	282,014,044	(51,782,278)
Sports, Youth affairs, ICT and Social Services	91,884,632	90,630,005	87,833,222	(2,796,783)
Education and Technical Training	188,557,837	276,635,132	172,730,388	(103,904,744)
Health and Sanitation	387,151,133	496,877,929	304,995,780	(191,882,149)
Water, Lands, Environment and Climate Change	234,712,442	371,732,200	247,724,763	(124,007,437)
Tourism, Culture, Wildlife, Trade and Industry	54,191,178	28,464,302	8,950,734	(19,513,568)
Agriculture and Irrigation	97,224,299	231,873,608	209,490,297	(22,383,311)
Livestock Production, Fisheries and Cooperatives Development		41,721,572	78,783,120	37,061,548
Public Service Management and County Administration	5,813,919	52,266,184	18,133,693	(34,132,491)
County Public Service Board				-
TOTAL	**1,361,158,366**	**1,923,997,254**	**1,410,656,041**	**(513,341,213)**

The 2018/19 approved estimates in table 10 above, contains rolled over funds of Ksh 464,710,745 from FY 2017/18

4.4.4 2018/19 CFSP OVERALL EXPENDITURE ANALYSIS

Table 11: Overall Expenditure Analysis

Expenditure Type	Amount	Percentage of Budget
Compensation to Employees	2,732,252,396	59.95%
Requisite & Mandatory O&M	234,326,333	5.14%
Utilities and operations	180,210,272	3.95%
Development	1,410,656,041	30.95%
Total	4,557,445,042	100%

From the above summary, development allocations are Ksh 1,410,656,041 while the rest make up the recurrent expenditure totaling Ksh. 3,146,789,001.

4.5 Resource envelop of the Medium Term

Table 12: Resource Envelop

REVENUE SOURCE	Approved 2016/17	Approved 2017/18	APPROVED 2018/19	ESTIMATED 2019/20	PROJECTED 2020/2021
CRA Share	3,528,847,275	3,624,000,000	3,768,000,000	3,782,000,000	3,857,640,000
Equalization Fund		-			-
Conditional Allocation					-
Local Revenue	160,021,113	160,291,113	130,000,000	140,000,000	142,800,000
Balance b/d			464,710,745		-
World Bank - Dev. Of Youth Polytechnics		37,641,245	41,800,000	30,228,298	30,832,864
DANIDA - Universal Health Care		9,442,456	12,150,000		-
WORLD BANK RBF		47,990,000			-
Lease of Medical Equipment		95,744,681	200,000,000	131,914,894	134,553,192
Other Loans and Grants	195,657,225	18,956,694			-
KDSP		36,005,074	38,552,919	46,326,333	47,252,860

Kenya Climate Smart Agriculture			117,000,000	140,590,677	143,402,490
KUSP			89,802,100	107,908,872	110,067,049
World Bank – Transforming Health Systems		30,279,354	50,000,000	60,081,486	61,283,116
Support to Abolishment of User Fees in H/C & Dispensaries	8,956,070	8,788,919	8,788,919	8,788,919	8,964,697
RMLF	54,220,715	139,343,420	99,208,158	109,605,563	111,797,674
TOTAL REVENUE	**3,947,702,398**	**4,208,482,956**	**5,020,012,841**	**4,557,445,042**	**4,648,593,943**

Conditional grants were consolidated in the BPS but has been prorated in this CFSP using the 2018/19 FY approved estimates.

4.5.1 Collaboration with National Government and Development Partners

Conditional Allocations from Development Partners

As per BPS 2019, the county will receive Health Sector Support conditional grant, Development of Youth Polytechnics, Kenya Urban Support Programme, Kenya Climate Smart Agriculture, Kenya Devolution Support Programme from World Bank and Road Maintenance Levy Fund. Table 13 below shows the conditional grants.

Table 13: **Conditional Allocations**

Conditional Grants	**ESTIMATED 2019/20**
World Bank - Dev. Of Youth Polytechnics	30,228,298
Lease of Medical Equipment	131,914,894
KDSP	46,326,333
Kenya Climate Smart Agriculture	140,590,677
KUSP	107,908,872
World Bank – Transforming Health Systems	60,081,486
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919
RMLF	109,605,563
Total	**635,445,042**

4.3.2 Medium-Term Expenditure Estimates

Table 14: **Medium-Term Expenditure Estimates**

Department/ Sector	**Approved**					
	Description	**Approved**	**Approved**	**Approved Estimates**	**Proposed Ceiling**	**Projection**
		2016/2017	**2017/2018**	**2018/2019**	**2019/2020**	**2020/2021**
Office of the Governor	Rec	94,777,495	90,020,932	158,230,280	141,513,817	144,344,093
	Dev	63,000,000				0
Executive Administration	Rec	29,618,531	30,870,042			0
	Dev					0
County Assembly	Rec	467,089,372	467,059,372	566,844,007	566,844,007	578,180,887
	Dev					0
Finance & Economic Planning	Rec	210,123,287	196,029,234	212,433,531	225,914,136	230,432,419
	Dev					0
Roads, Transport, Public Works and Transport	Rec	64,350,606	61,235,496	64,495,007	63,668,338	64,941,705
	Dev	273,438,424	271,622,926	333,796,322	282,014,044	287,654,325
Sports, Youth affairs, ICT and Social Services	Rec	19,299,111	30,237,114	34,910,518	35,364,880	36,072,178
	Dev	75,461,421	91,884,632	90,630,005	87,833,222	89,589,886
	Rec	174,847,458	197,819,802	213,669,037	216,225,829	220,550,346

Education and Technical Training	Dev	156,530,336	188,557,837	276,635,132	172,730,388	176,184,996
Health and Sanitation	Rec	1,107,297,130	1,110,085,926	1,356,073,746	1,456,621,051	1,485,753,472
	Dev	263,252,958	387,151,133	496,877,929	304,995,780	311,095,696
Water, Lands, Environment and Climate Change	Rec	74,422,613	70,769,262	73,716,831	72,741,465	74,196,294
	Dev	189,974,356	234,712,442	371,732,200	247,724,763	252,679,258
Tourism, Culture, Wildlife, Trade and Industry	Rec	54,554,311	55,355,591	34,000,486	34,535,267	35,225,972
	Dev	79,091,275	54,191,178	28,464,302	8,950,734	9,129,749
Agriculture and irrigation	Rec	178,995,686	197,806,710	108,932,587	100,555,042	102,566,143
	Dev	120,705,190	97,224,299	231,873,608	209,490,297	213,680,103
Livestock Production, Fisheries and Cooperatives Development	Rec	-	-	98,382,203	95,734,701	97,649,395
	Dev	-	-	41,721,572	78,783,120	80,358,782
Public Service Management and County Administration	Rec	104,326,262	85,910,847	114,801,571	91,999,289	93,839,275
	Dev	49,574,181	35,813,919	52,266,184	18,133,693	18,496,367
County Public Service Board	Rec	34,121,876	42,685,124	59,525,783	45,071,178	45,972,602
	Dev	1,500,000	-	-		0
TOTAL	Rec	**2,613,823,738**	**2,635,885,452**	**3,096,015,587**	**3,146,789,000**	**3,209,724,780**
	Dev	**1,272,528,141**	**1,361,158,366**	**1,923,997,254**	**1,410,656,041**	**1,438,869,162**
GRANT TOTAL		**3,886,351,879**	**3,997,043,818**	**5,020,012,841**	**4,557,445,041**	**4,648,593,942**

The above table shows that there was an exponential growth in annual budgetary allocations from FY 2016/17 to 2018/19. However, during FY 2019/20, there is a reduction. The difference in totals, which is about Ksh 500 million, is as a result of rolled over funds which were included in FY 2018/19 budget. Another reduction is conditional grants' reduced allocations as per the 2019 BPS.

4.3.2 Revenue and Expenditure Trends, 2013/14- 2019/20

The table below vividly shows expenditure trends of the county between FY 2013/14 to FY 2019/20.

Table 15 Revenue and Expenditure Trends

DESCRIPTION	FY 2013/2014	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017/18	FY 2018/2019	FY 2019/2020 (Proposed)	Change from 2013/14 to 2018/19	% Change from 2013/14 to 2018/19
Revenue									
CRA Share	2,392,011,591	2,845,235,405	3,191,548,394	3,528,847,275	3,619,547,536	3,768,000,000	3,782,000,000	1,375,988,409	30.39
Local Revenue	85,023,379	112,851,887	128,055,734	97,323,973	102,190,172	130,000,000	140,000,000	44,976,621	0.99
Conditional Grants	0	18,420,000	134,559,069	197,483,491	560,936,413	657,302,096	635,445,042	657,302,096	14.52
Expenditure									
Development allocations: County Executive	765,235,586	1,360,302,070	1,115,520,332	1,272,528,141	1,361,264,368	1,923,997,254	1,410,656,041	1,158,761,668	25.59
Development allocations: County Assembly	0	26,226,173	30,000,000	0	0	0	0	0	0
County Assembly Ceiling	154,077,585	377,404,111	429,000,000	467,089,372	467,059,372	566,844,007	566,844,007	412,766,422	9.12
Recurrent: PE (Wage Bill)- Executive	1,073,861,427	1,279,907,746	1,680,373,221	1,781,164,558	1,921,054,279	2,140,604,393	2,165,408,389	1,066,742,966	23.56
Recurrent: Operations & Maintenance (O&M)	538,206,246	435,873,906	442,115,610	365,569,808	247,665,799	350,014,271	414,536,605	-188,191,975	-4.16

As shown by the table, there was a growth in revenue allocations to the county, CRA being 30% and conditional grants growing by 14%. However, expenditures also increased. Development expenditure increased by 26%, while County Executive's wage bill also increased by 23%. There was a reduction in O&M by 4% because there were inadequate funds. Our fiscal responsibility mandated us to adhere to the requirement of PFM Act, 2015, which ensures 30% of the budget is allocated to development while 70% goes to recurrent expenditures. PE is a constant and the only option was to reduce O&M which eventually led to the 4% reduction. However, there was an increase in County Assembly ceiling by about 400 million in the period under review.

ANNEXES

Annex 1: Recurrent Departmental Ceilings

Department/ Sector	Approved	Approved	Approved Estimates	Proposed Ceiling	Projection
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Office of the Governor	94,777,495	90,020,932	158,230,280	141,513,817	144,344,093
Executive Administration	29,618,531	30,870,042			0
County Assembly	467,089,372	467,059,372	566,844,007	566,844,007	578,180,887
Finance & Economic Planning	210,123,287	196,029,234	212,433,531	225,914,136	230,432,419
Roads, Transport, Public Works and Transport	64,350,606	61,235,496	64,495,007	63,668,338	64,941,705
Sports, Youth affairs, ICT and Social Services	19,299,111	30,237,114	34,910,518	35,364,880	36,072,178
Education and Technical Training	174,847,458	197,819,802	213,669,037	216,225,829	220,550,346
Health and Sanitation	1,107,297,130	1,110,085,926	1,356,073,746	1,456,621,051	1,485,753,472
Water, Lands, Environment and Climate Change	74,422,613	70,769,262	73,716,831	72,741,465	74,196,294
Tourism, Culture, Wildlife, Trade and Industry	54,554,311	55,355,591	34,000,486	34,535,267	35,225,972
Agriculture and irrigation	178,995,686	197,806,710	108,932,587	100,555,042	102,566,143
Livestock Production, Fisheries and Cooperatives Development	-	-	98,382,203	95,734,701	97,649,395
Public Service Management and County Administration	104,326,262	85,910,847	114,801,571	91,999,289	93,839,275
County Public Service Board	34,121,876	42,685,124	59,525,783	45,071,178	45,972,602
TOTAL	**2,613,823,738**	**2,635,885,452**	**3,096,015,587**	**3,146,789,000**	**3,209,724,780**

Annex 2: Development Departmental Ceilings

Department/ Sector	Approved	Approved	Approved Estimates	Proposed Ceiling	Projection
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Office of the Governor	63,000,000	-	-	-	-
Executive Administration	-	-	-	-	-
County Assembly	-	-	-	-	-
Finance & Economic Planning	-	-	-	-	-
Roads, Transport, Public Works and Transport	273,438,424	271,622,926	333,796,322	282,014,044	287,654,325
Sports, Youth affairs, ICT and Social Services	75,461,421	91,884,632	90,630,005	87,833,222	89,589,886
Education and Technical Training	156,530,336	188,557,837	276,635,132	172,730,388	176,184,996
Health and Sanitation	263,252,958	387,151,133	496,877,929	304,995,780	311,095,696
Water, Lands, Environment and Climate Change	189,974,356	234,712,442	371,732,200	247,724,763	252,679,258
Tourism, Culture, Wildlife, Trade and Industry	79,091,275	54,191,178	28,464,302	8,950,734	9,129,749
Agriculture and irrigation	120,705,190	97,224,299	231,873,608	209,490,297	213,680,103
Livestock Production, Fisheries and Cooperatives Development	-	-	41,721,572	78,783,120	80,358,782
Public Service Management and County Administration	49,574,181	35,813,919	52,266,184	18,133,693	18,496,367
County Public Service Board	1,500,000	-	-	-	-
Total	**1,272,528,141**	**1,361,158,366**	**1,923,997,254**	**1,410,656,041**	**1,438,869,162**

Annex 3: Summary Departmental Ceilings

Department/ Sector	Approved	Approved	Approved Estimates	Proposed Ceiling	Projection
	2016/2018	2017/2019	2018/2020	2019/2021	2020/2022
Office of the Governor	157,777,495	90,020,932	158,230,280	141,513,817	144,344,093
Executive Administration	29,618,531	30,870,042	-		0
County Assembly	467,089,372	467,059,372	566,844,007	566,844,007	578,180,887
Finance & Economic Planning	210,123,287	196,029,234	212,433,531	225,914,136	230,432,419
Roads, Transport, Public Works and Transport	337,789,030	332,858,422	398,291,329	345,682,382	352,596,030
Sports, Youth affairs, ICT and Social Services	94,760,532	122,121,746	125,540,523	123,198,102	125,662,064
Education and Technical Training	331,377,794	386,377,639	490,304,169	388,956,217	396,735,341
Health and Sanitation	1,370,550,088	1,497,237,059	1,852,951,675	1,761,616,831	1,796,849,168
Water, Lands, Environment and Climate Change	264,396,969	305,481,704	445,449,031	320,466,228	326,875,553
Tourism, Culture, Wildlife, Trade and Industry	133,645,586	109,546,769	62,464,788	43,486,001	44,355,721
Agriculture and irrigation	299,700,876	295,031,009	340,806,195	310,045,339	316,246,246
Livestock Production, Fisheries and Cooperatives Development	-	-	140,103,775	174,517,821	178,008,177
Public Service Management and County Administration	153,900,443	121,724,766	167,067,755	110,132,982	112,335,642
County Public Service Board	35,621,876	42,685,124	59,525,783	45,071,178	45,972,602
TOTAL	**3,886,351,879**	**3,997,043,818**	**5,020,012,841**	**4,557,445,041**	**4,648,593,942**