

COUNTY GOVERNMENT OF ELGEYO MARAKWET
THE COUNTY TREASURY

2020-21 APPROVED BUDGET

MWANANCHI EDITION

JULY, 2020

ABBREVIATIONS

- CIDP : County Integrated Development Plan.
- ADP : Annual Development Plan.
- CECM : County Executive County Member.
- ICT : Information and Communication Technology.
- ECDE : Early Childhood Development Education.
- IFMIS : Integrated Financial Management Information System.
- PFM : Public Finance Management.
- CRA : Commission on Revenue Allocation.
- CBROP : County Budget Review and Outlook Paper.
- CFSP : County Fiscal Strategic Paper.
- CARA : County Allocation Revenue Act.
- DORA : Division of Revenue Act.
- O&M : Operation and Maintenance.
- M : Million.
- B : Billion.
- PE : Personal Emolument.
- EDA : Equitable Development Act.
- ASAL : Arid and Semi-arid Land.
- EU : European Union.
- KSh : Kenya Shillings.
- M&E : Monitoring and Evaluation.

1 COUNTY GOVERNMENT STRUCTURE

1.1 OVERVIEW

Elgeyo Marakwet County is one of the County Governments in Kenya created under the new two-tier governance system, i.e. national and county systems created by the Constitution enacted in 2010. The County Government started implementing its mandates in March 2013 as per the provisions of the Fourth Schedule of the Constitution which came into effect in August 2010. The county has operationalized these constitutional requirements and other legal provisions including the Public Finance Management, Act 2012, County Government Act, 2012, Urban areas and Cities Act, 2012 amongst other legislations. These provisions requires periodic preparation of various planning documents; County Integrated Development Plan (CIDPs), Spatial Plans, Urban Areas and Cities Plan, Sectorial Plans, Annual Development Plans (ADPs) and Budget Estimates.

The county government is composed of two arms; the Legislature and the Executive. The Legislature is composed of the Speaker, one elected member from each of the county's twenty Wards, nominated members representing special interest groups and staff led by the County Assembly Clerk. The Legislature's roles are; representation, oversight, and legislation. The role of the Executive arm is to implement laws, policies and plans relating to the county mandates, with the aim of achieving county development targets.

The Executive is organized into twelve departments based on their mandates. Ten of these departments are headed by County Executive Committee Members (CECMs) while two are the Office of the Governor and Executive Administration and the County Public Service Board. For appropriate planning approaches, budget considerations, harmony in coordination and synergy in resource mobilization strategies, all departments have been classified into five sectors. These sectors are; (1) Infrastructure, (2) Social Protection and Empowerment, (3) Health, water and Sanitation, (4) Productive and Economic Sector, and (5) Public Administration and Governance. Each of these sectors has a vision, mission and a set of programmes to deliver on their mandates and development objectives.

The infrastructure sector is composed of roads, transport, public works and energy sub-sectors/departments. Social Protection and Empowerment is comprised of Sports, Youth Affairs, ICT, Social Services and Education and Technical Training sub-sectors/departments. Health, Water and Sanitation sector is made of Health and Sanitation, and Water, Lands Environment and Climate Change Management sub-sectors/departments. Productive and Economic Sector brings together Agriculture and Irrigation, Livestock and Cooperatives development and Tourism, Wildlife, Culture, Trade and Industry development sub-sectors/departments. Public Administration and Governance has the Office of the Governor and Executive Administration, Public Service Management and County Administration, Finance and Economic Planning, County Public Service Board and County Assembly sub-sectors/departments.

1.2 SECTORS, DEPARTMENTS AND DIRECTORATES

Sector	Departments	Directorates	Units/Sections	
Infrastructure Sector	Roads, Transport, Public Works & Energy	Roads, Transport & Energy	Roads and Transport	
		Director Public Works	Energy	
			Public Works management and Supervision	
			Fire Unit and Disaster Management	
Economic and Productive Sector	Agriculture and Irrigation	Agriculture & Irrigation	Crops	
			Irrigation	
	Livestock Production & Cooperatives Development	Livestock and Fisheries	Livestock	
		Veterinary services	Poultry, Fisheries and Bee-keeping	
		Cooperatives Development	Animal Health	
	Tourism, Culture, Wildlife, Trade and Industry	Tourism, Culture & Wildlife		Breeds Improvement
				Farmers' cooperative societies
		Trade & Industrialization		Marketing and value chains
				Tourism and Culture
	Health and Sanitation Sector	Health and Sanitation	Medical services	Wildlife Management
Trade				
Public Health			Industrialization	
Administration and Finance			Medical Services	
Water, Land Environment and Climate Change Management		Water		Iten County Referral Hospital (ICRH)
				Public Health
		Environment, Lands & Natural Resources		Planning and Financing
				Health sector Administration
Social Protection and Empowerment Sector	Education and Technical Training	Education	Water Infrastructure	
				Environment
	Sports, Youth affairs, ICT and Social Services	Sports and Youth Affairs		Lands and Natural Resources
				ECDE
		Gender & Special Interests Groups	Technical Training	
ICT	Sports			
	Youth			
Public Administration and Governance Sector	Finance and Economic Planning	Accounting Services	Gender & Special Interests Groups	
				Networking and software management
		Procurement		Vote book and IFMIS
				Financial Reporting
		Revenue	Procurement Management	
		Economic Planning & Budgets		Assets and Inventory management
				Revenue
	Economic Planning and Policy Formulation			
	Monitoring and Evaluation			

Sector	Departments	Directorates	Units/Sections
			Resource Mobilization and Donor Relations
			Budgets
	Public Service Management and Administration	Local Administration	Sub-county Administration
			Towns and urban areas Management
			Public Participation and Civic Education
		Human Resources	Human Resources management
	County Public Service Board	Board Secretary	Board services
			Secretariat
	Office of the Governor/ County Secretary	Efficiency Monitoring Unit (EMU)	Strategy tink tank
			Performance management and measurement
			Ethical conduct compliance office
		Communications	Governor's Press Unit
			Public Relations
			Inter-departmental information and communications Unit
		Internal Audit	Audits and Reporting
			County Internal Audit Committee
		Compliance and Governance	Public Complaints Management
			Corporate Governance compliance office
			Intergovernmental Relations
			Enforcement and Compliance
County Attorney	Legislations		
	Litigation		

1.3 COUNTY BUDGET CALENDER (SUMMARIZED)

TIMELINE	BUDGET ACTIVITY AND CONTENTS
30 th August	County Executive Committee member for Finance issues budget circular to all county entities as per S.128 of PFM Act, 2012 . The circular contains limits (ceilings) of each department/entity as recommended, key policy areas and issues to be taken into consideration when preparing the budgets.
1 st September	County Executive Member for Planning submits Annual Development Plan (ADP) to County Assembly for approval, with copy to the CRA and National Treasury as per s.126 (3) of PFM Act, 2012 . The ADP contains long term and medium term plans as per s.125 (1) (a) of PFM Act, 2012 .
30 th September	County Budget Review and Outlook Paper (CBROP) prepared and submitted by county treasury to County Assembly. CBROP covers: (a) Details of actual fiscal performance in the previous year compared to the budget appropriation. (b) Updated fiscal and economic forecasts. (c) Changes in forecasts from the county fiscal strategy paper. (d) How actual fiscal performance affected compliance with fiscal responsibility principles and Budget Policy Statement.
28 th February	County Treasury prepares and submits County Fiscal Strategy Paper (CFSP) to the County Assembly. The CFSP must be aligned to national objectives in the Budget Policy Statement as per s. 117(1) & (2) of PFM Act, 2012 . In preparing the CFSP , the County Treasury seeks the views of the CRA, the public, interested persons or groups and any forum that is established by legislation.
30 th April	County CEC Finance prepares and submits budget estimates to county assembly. Budget estimates must be based on the approved CFSP by County Assembly as per s. 129(2) of PFM Act, 2012 .
30 th June	County assembly considers the submitted Budget Estimates with a view to approving with or without amendments as per s.131 s.131 (2) of PFM Act, 2012 .
30 th June	After county assembly has approved estimates, County treasury prepares and submits a County Appropriation Bill to the county assembly as per s.129(7) of PFM Act, 2012
30 th June	Appropriation Bill passed by the County Assembly as per s.131(1) of PFM Act, 2012
By 30 th September	CEC Finance will make a pronouncement on revenue raising measures and submits a Finance Bill to County Assembly as per s.132(1) of PFM Act, 2012

1.4 GUIDING NOTES TO MWANANCHI

- A. Commission on Revenue Allocation (CRA) on an annual basis recommends;
 - i. Funds to be divided between National Government and County Government contained in the Division of Revenue Act (DORA) as guided by The Constitution.
 - ii. Funds to be allocated between counties contained in the County Allocation Revenue Act (CARA) as informed by the CRA's criteria (formula) revised every 3 years.
- B. Funds allocated to Elgeyo Marakwet county as per the CARA is divided into two parts Recurrent and Development. Recurrent has two parts; Personal Emoluments (PE) and Operations and maintenance (O&M).
- C. Development funds are allocated based on the priorities as approved in the County Integrated Development Plan (CIDP) which covers a period of 5 years but prioritized every year through Annual Development Plan (ADP).
- D. Equitable Development Act (EDA) 2015 is used as a framework to allocate development funds annually to all Ward. EDA defines a formula for allocating resources based on parameters; equal share (60%), population (15.2%), flagship/county projects (9.2%), poverty (8.8%), Land coverage (3.2%), emergencies (2%), ASAL area (0.8%) and Fiscal responsibility (0.8%).
- E. County Assembly allocations are recommended by CRA and approved by The Senate.

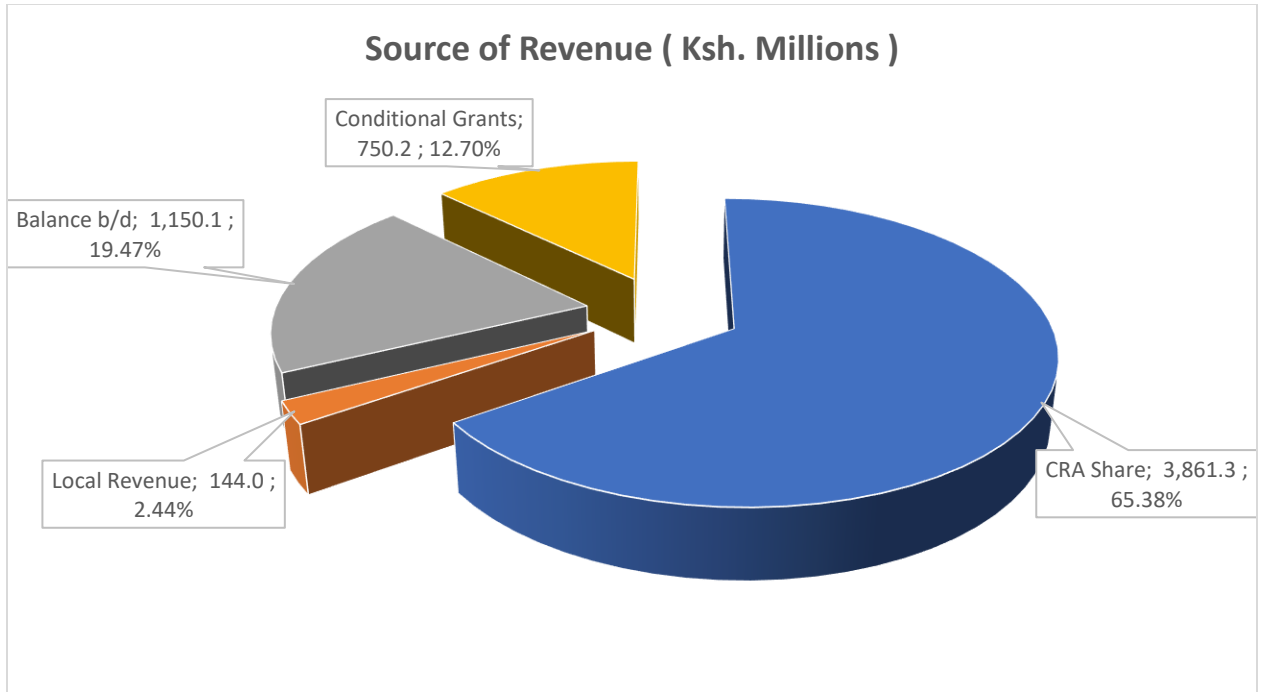
2 COUNTY GOVERNMENT REVENUE AND SOURCES

2.1 Sources of revenue

REVENUE SOURCE	Approved Estimates 2020/21	Projections 2021/22	Projections 2022/23
CRA Share(equitable share)	3,861,300,000.0	4,054,365,000	4,257,083,250
Local Revenue	144,000,000.0	151,200,000	158,760,000
Balance b/d	1,150,053,927.0	0	0
World Bank - Dev. Of Youth Polytechnics	27,904,894	29,300,139	30,765,146
DANIDA - Universal Health Care	10,980,000	11,529,000	12,105,450
Conditional Grant (National Government Covid-19 Emergency Response)	57,212,000	60,072,600	63,076,230
Kenya Climate Smart Agriculture Project(KCSAP)	280,000,045	294,000,047	308,700,050
Agriculture Sector Development Support Programme (ASDSP)	12,921,815.0	13,567,906	14,246,301
Kenya Devolution Support Programme(KDSP)- Level 1	45,000,000	47,250,000	49,612,500
EU WaTER Support	69,163,856	72,622,049	76,253,151
Kenya Urban Support Programme (KUSP)	89,802,100	94,292,205	99,006,815
World Bank – Transforming Health Systems for Universal Care Project (WB)	33,340,400	35,007,420	36,757,791
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	9,228,365	9,689,783
Road Maintenance Levy Fund (RMLF)	115,085,841	120,840,133	126,882,140
TOTAL REVENUE	5,905,553,797.0	4,993,274,864	5,242,938,607

2.2 Pie Chart of the total distributions from different sources

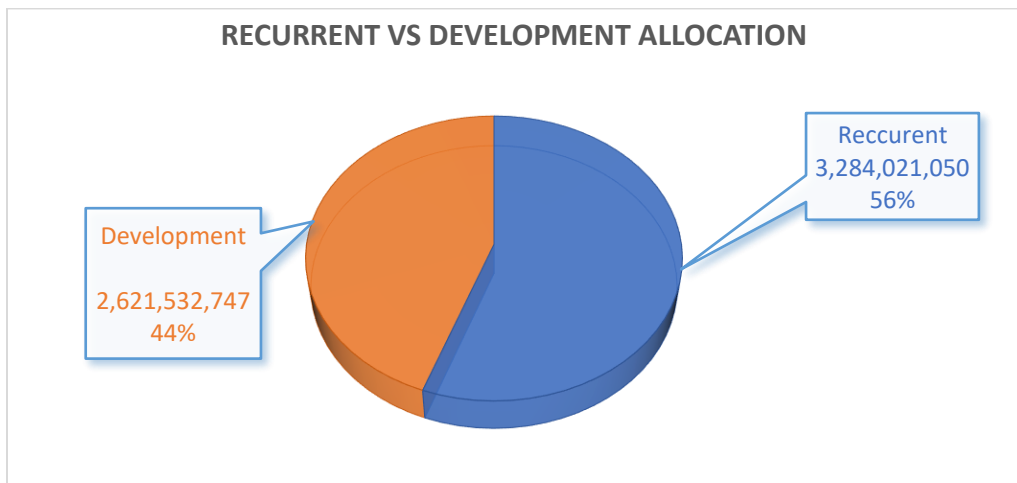
The total revenue amount is **Ksh. 5,905,553,797**. It composts of Central Government transfers (CRA equitable Share), locally raised (own source) revenue, balance brought down from previous financial year and Conditional grants .The distribution is as shown below.



3 COUNTY GOVERNMENT EXPENDITURE BREAKDOWN

The total allocation is Ksh **5,905,553,797** of which recurrent expenditure amounts to Ksh. **3,284,021,050** while development expenditure amounts to Ksh. **2,621,532,747** as shown in the pie chart below.

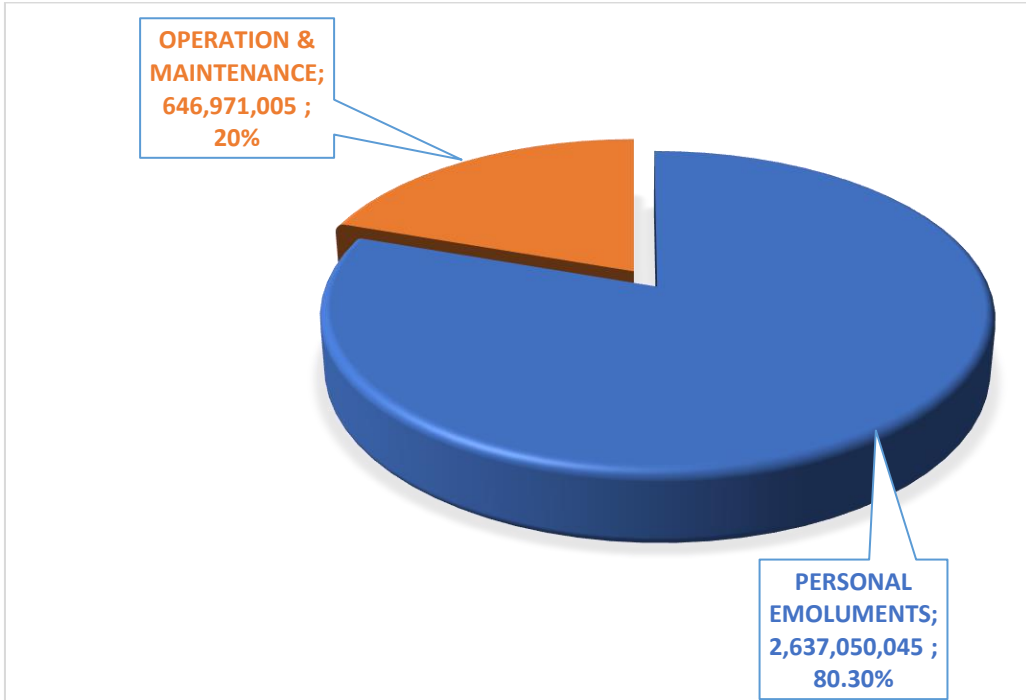
3.1 RECURRENT AND DEVELOPMENT ALLOCATIONS



3.2 RECURRENT ALLOCATIONS BREAKDOWN

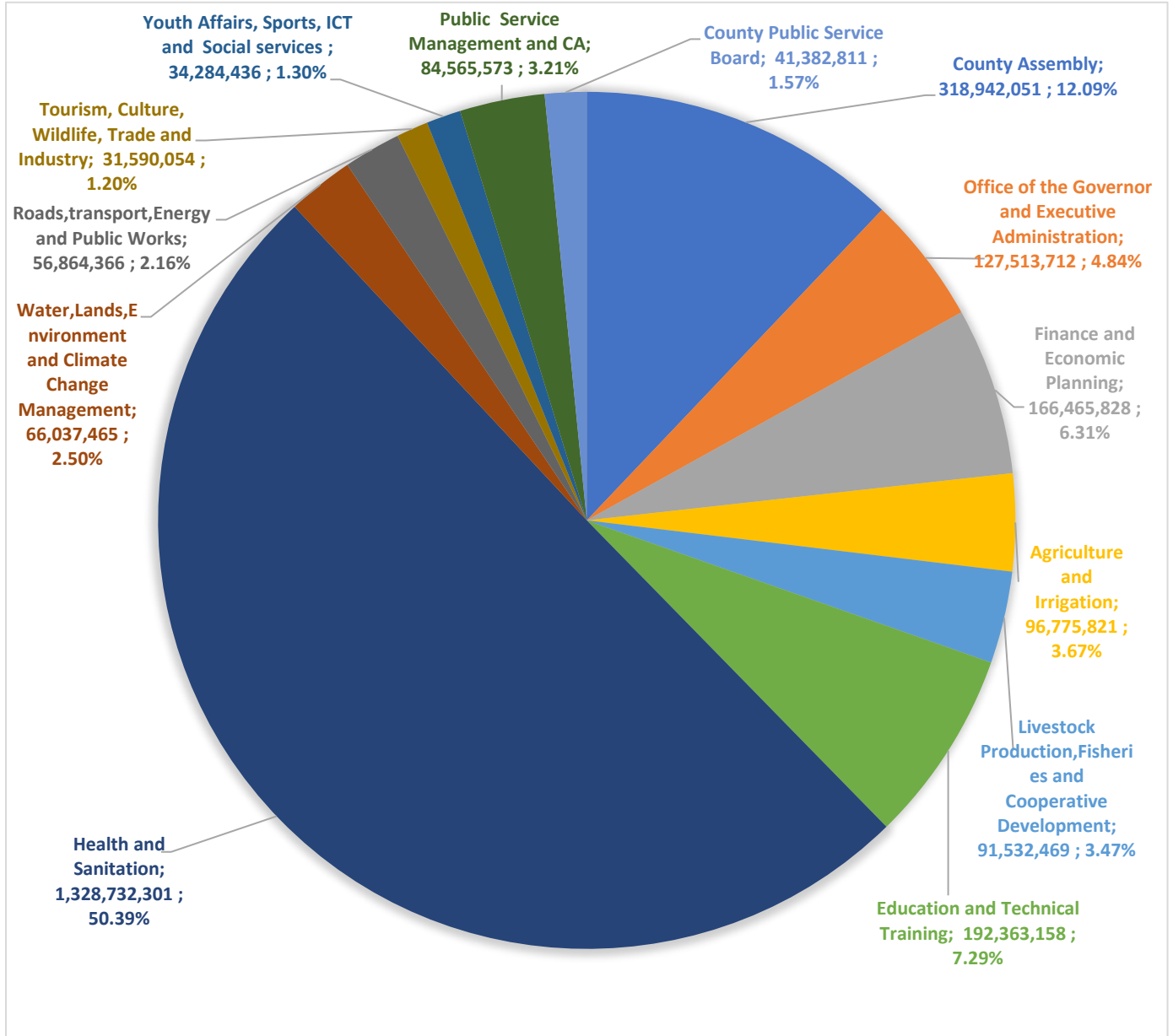
The total recurrent is Ksh. 3,284,021,050. It is made up of personal emoluments amounting to Ksh. 2,637,050,045 and Operation and Maintenance amounting to Ksh. 646,971,005 and is distributed with percentages as shown below.

3.2.1 PE Vs. O&M amounts



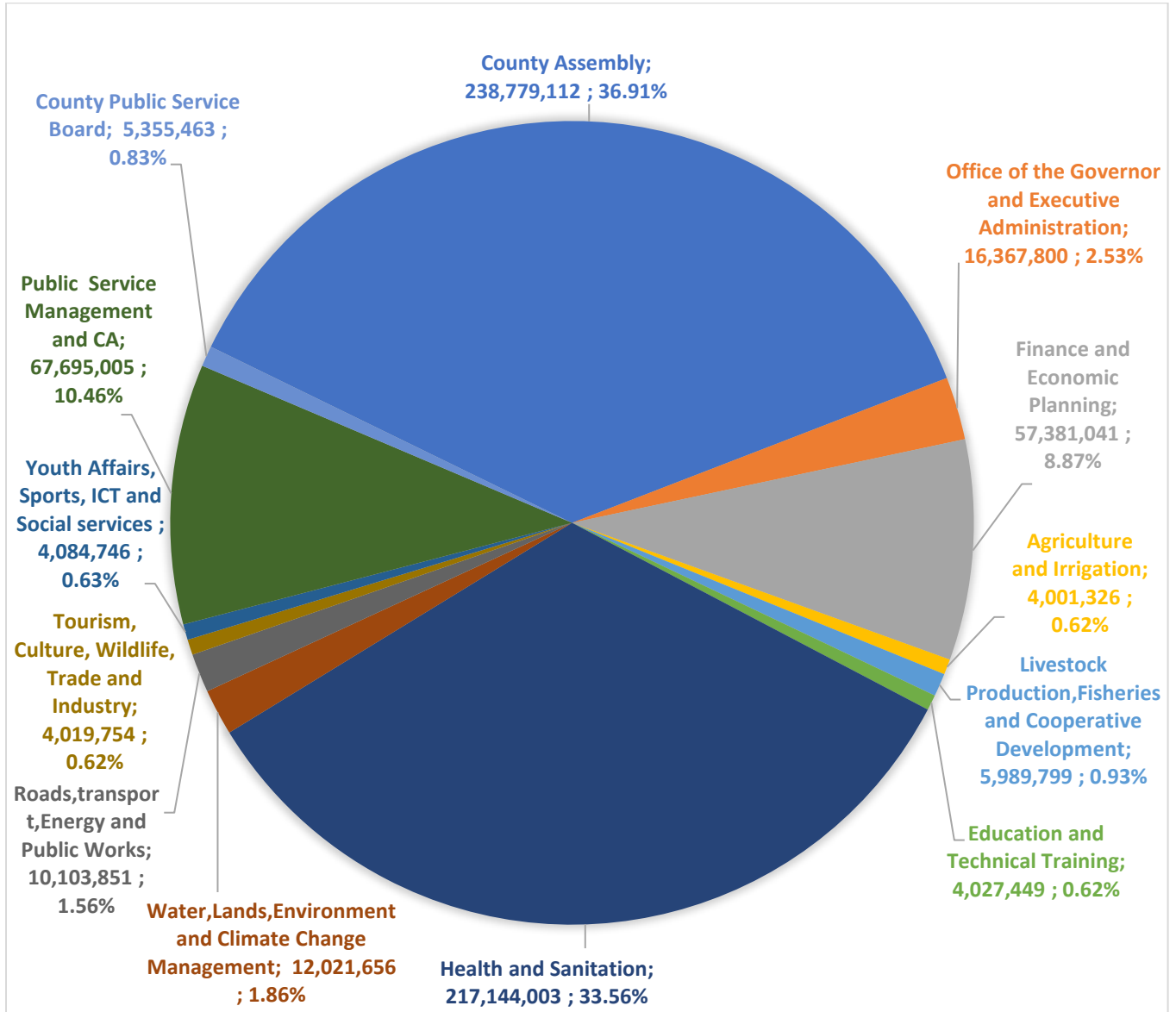
3.2.2 PERSONAL EMOLUMENTS (PE) BREAKDOWN PER DEPARTMENTS AND COUNTY ASSEMBLY

The total personal emoluments is **Ksh. 2,637,050,045** and it is distributed to departments as shown below.



3.2.3 OPERATIONS AND MAINTENANCE (O&M) BREAKDOWN PER DEPARTMENT AND COUNTY ASSEMBLY

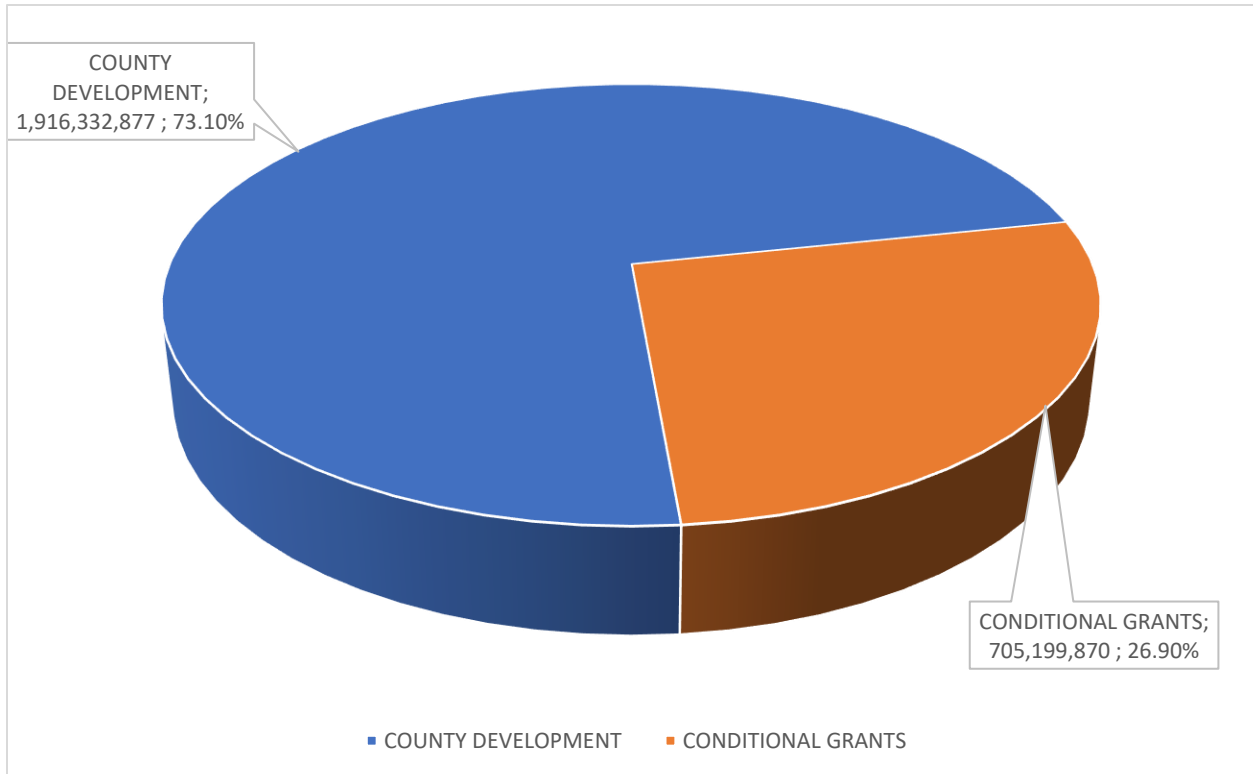
The total Operation and maintenance is Ksh. 646,971,005 and it is distributed to departments as shown below.



3.3 DEVELOPMENT ALLOCATIONS BREAKDOWN

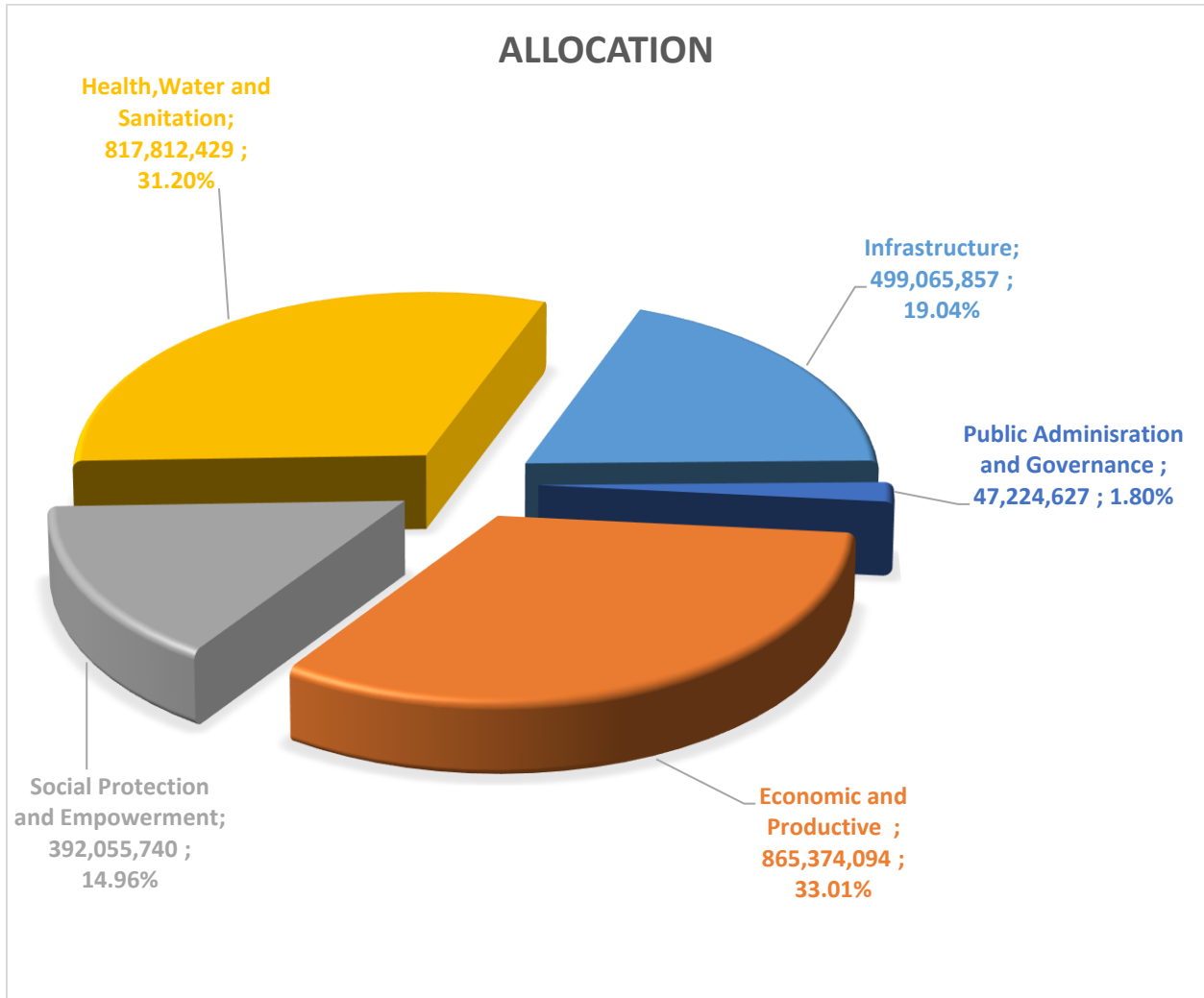
The total development is Ksh. **2,621,532,747** of which the conditional grants is Ksh. **705,199,870** and county Development allocation is **Ksh 1,916,332,877** is as shown in pie chart below.

3.3.1 County development allocation Vs Conditional Grants allocation



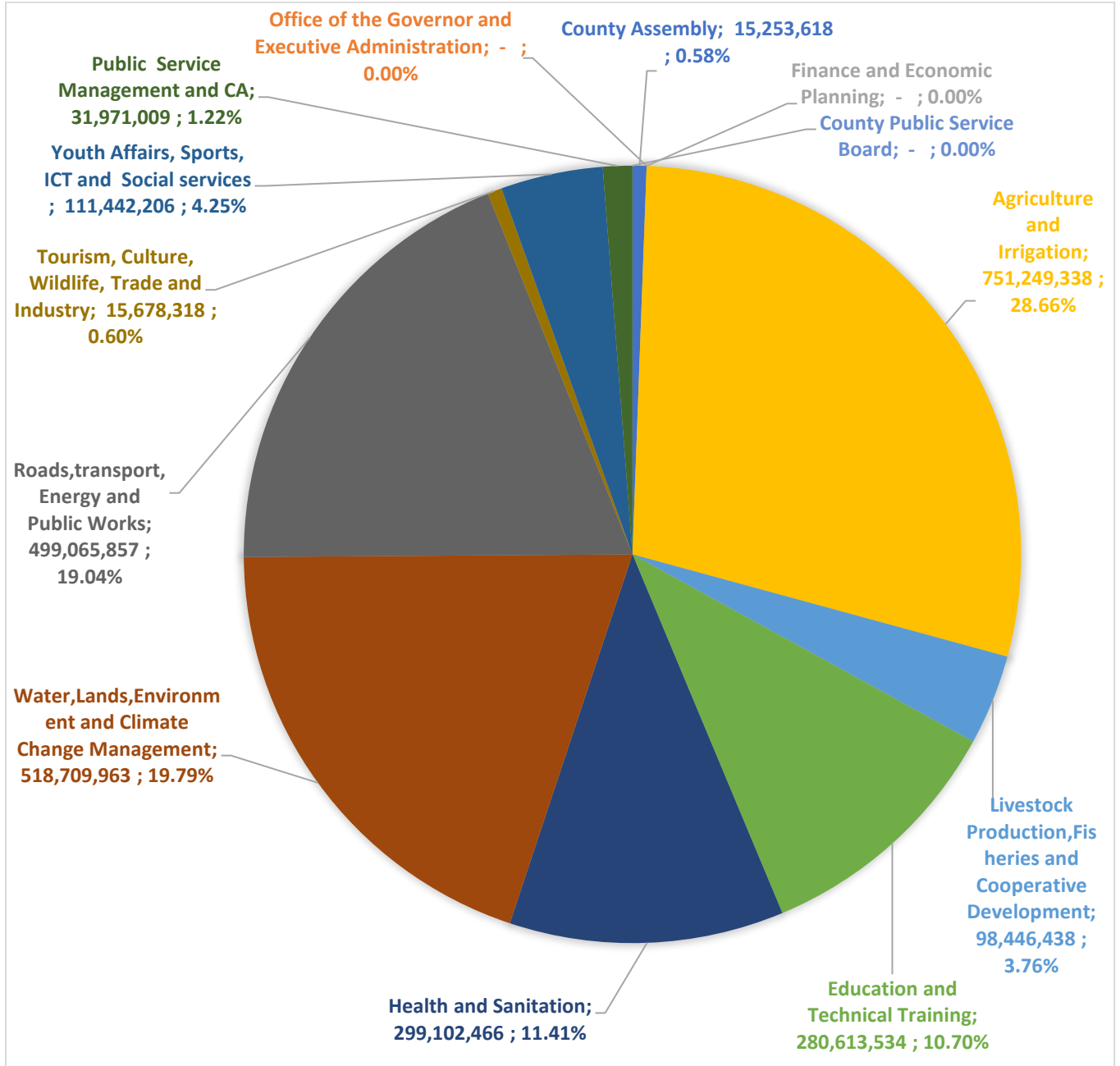
3.3.2 Development Allocation per Sector

The total development allocation of **Ksh. 2,621,532,747** including conditional grants and the balance brought down is distributed to the five sectors as shown below.



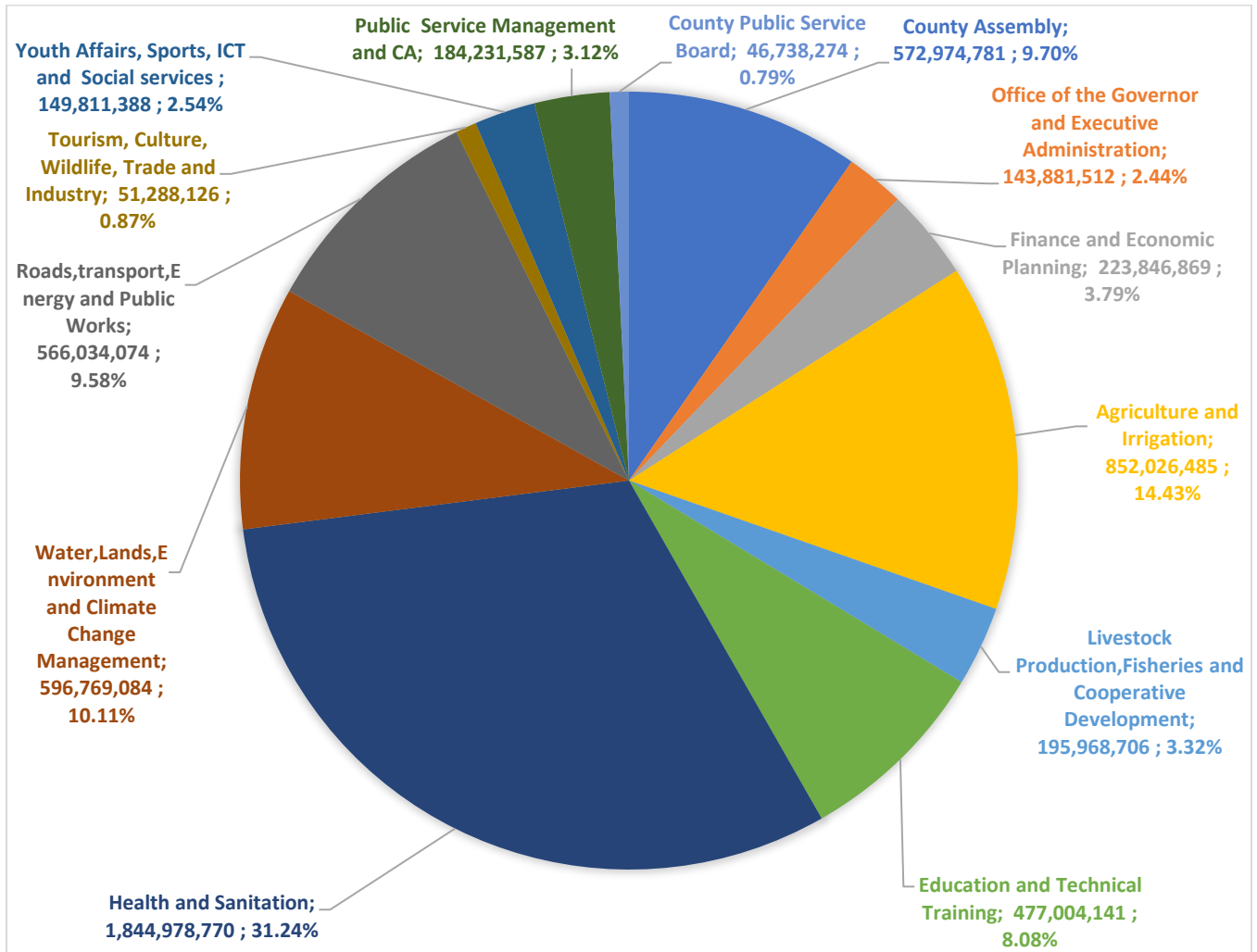
3.3.3 Distribution of Development Allocation per Sub-Sector/Department

The total development allocation of **Ksh 2,621,532,747** is distributed among sub- sectors/departments as shown in the pie chart below.



3.3.4 Total Allocation to Departments and County Assembly

The total allocation (recurrent and development) of Ksh. 5,905,553,797 is distributed to County Executive departments and County Assembly as shown in the Pie chart below.



3.3.5 Allocations amounts per sector, Department, Programme and Sub-Programme.

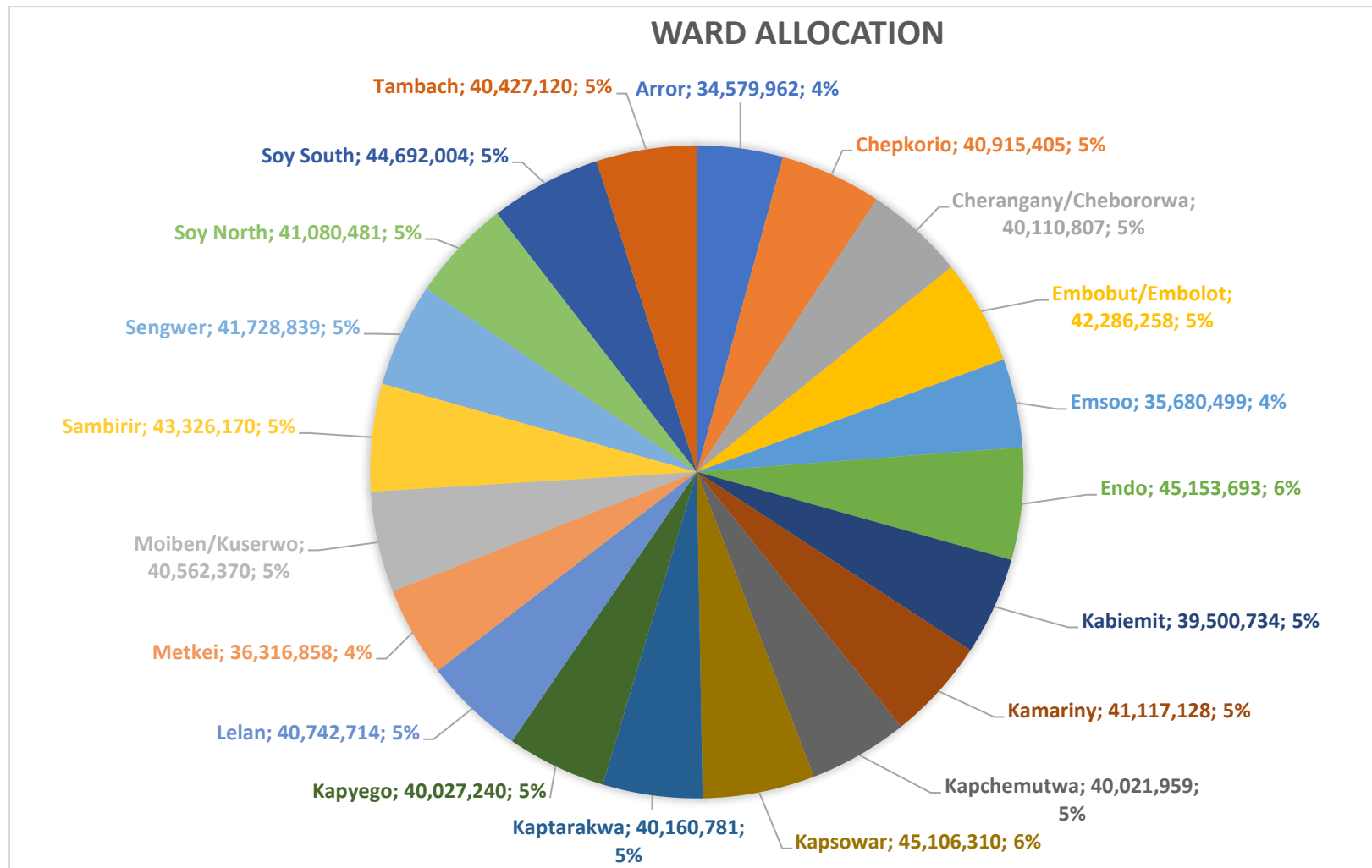
Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation
Public Administration and Governance	1,171,673,023	Office of The Governor and executive administration	143,881,512	P 1. General administration and support services	127,513,712	SP 1.1 General administration and support services	127,513,712
				P 2. Open Governance, Transparency and Accountability	16,367,800	SP 2.1 Governance	16,367,800
		Public service Management and County administration	184,231,587	P 3. General administration and support services	151,885,578	SP 3.1 General administration and support services	151,885,578
				P 4. Public Service Management	32,346,009	SP 4.4 Coordination of government functions	31,971,009
						SP 4.6 Citizen participation and Civic Education	375,000
		County Assembly	572,974,781	P 1. Legislation and representation	297,659,817	SP 1.1 Legislation and representation	297,659,817
				P 2. Legislative oversight	46,279,404	SP 2.1 Legislative oversight	46,279,404
				P 3. General administration, planning and support services	229,035,560	SP 3.1 General administration, planning and support services	229,035,560
		Finance & Economic Planning	223,846,869	P 5. General administration and support services	68,476,851	5.1 General administration and support services	68,476,851
				P 6. Financial Management	110,370,018	SP 6.1 Monitoring, Evaluation and reporting	514,641
						SP 6.2 Economic Planning & Budgeting	104,748,027
						SP 6.3 Accounting services	1,544,061
						SP 6.4 Supply Chain Management	1,180,110
				SP 6.5 Revenue Management Services	2,383,179		
		P 7. General administration, planning and support services	45,000,000	P 7.1 General administration, planning and support services	45,000,000		
		County Public	46,738,274	P 1. General administration and support services	46,738,274	SP 1.1 General administration and support services	46,738,274

Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation		
		Service Board							
Infrastructure	566,034,074	Roads, Transport, public works and Energy	566,034,074	P 1. General administration and support services	61,478,217	SP 1.1 General administration and support services	61,478,217		
				P 2. Road Improvement	491,184,257	SP 2.2 Rural road Works	491,184,257		
				P 3. Public works	6,643,600	SP 3.1 Public Works	6,643,600		
				P 4. Energy	6,728,000	SP 4.1 Energy	6,728,000		
Social and Empowerment	626,815,529	Sports, Youth affairs, ICT and social services	149,811,388	P.1 General Administration & Support Services	38,369,182	SP 1.1 General administration and support services	38,369,182		
				P.2 Sports development	63,362,475	SP 2.1 Sports Infrastructure Development	9,920,000		
						SP 2.2 Sports Talent Development	53,442,475		
				P.3 Social Empowerment	37,328,731	SP 3.1 Social Empowerment	37,328,731		
				P.4 Social Protection	9,300,000	SP 4.1 Social Protection	9,300,000		
		P.5 ICT services	1,451,000	SP 5.1 ICT Services	1,451,000				
		Education and Technical training	477,004,141	P 6. General administration and support services	196,390,607	SP 6.1 General administration and support services	196,390,607		
				P 7. Technical and Vocational Education and Training (TVET)	41,624,894	SP 7.1 Technical Vocational Education & Training	41,624,894		
				P 8. Pre-Primary Education	238,988,640	SP 8.1 Pre-Primary Education	238,988,640		
Health and Sanitation	2,441,747,854	Health and sanitation	1,844,978,770	P 6. General administration and support services	1,545,876,304	SP 6.1 General administration and support services	1,545,876,304		
				P 7. Preventive and Promotive health	31,169,784	SP 7.1 Community and Environmental Health	25,754,114		
						SP 7.3 Communicable & Non-Communicable Disease Prevention & Control	5,415,670		
				P 8. Curative and Rehabilitative Health	267,932,682	SP 8.1 Commodity management	1,800,000		
						SP 8.2 County Hospitals	41,240,958		
						SP 8.3 Primary Care Units	202,736,504		
		Water, Lands, Environment and	596,769,084			P 1. General administration and support services	78,059,121	SP 1.1 General administration and support services	78,059,121
						P 2. Water and Sanitation Management	211,921,855	SP 2.1 Water Services	211,921,855

Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation				
		climate change management		P 3. Environmental Management and Protection	71,563,856	SP 3.1 Environmental conservation	71,563,856				
				P 4. Solid Waste Management	1,200,000	SP 4.1 Solid waste management	1,200,000				
				P 5. Lands, Physical Planning and Urban Development	234,024,252	SP 5.1 Lands, Physical planning and Urban Development	234,024,252				
Productive and Economic	1,099,283,317	Tourism, Culture, Wildlife, Trade and Industry	51,288,126	P 9. General administration and support services	35,609,808	SP 9.1 General administration and support services	35,609,808				
				P 10. Tourism Development	6,124,128	SP 10.1 Tourism Development	6,124,128				
				P 11. Trade and Enterprise Development	3,794,640	SP 11.1 Trade and enterprise development	3,794,640				
				P 12. Culture and Heritage Preservation	5,759,550	SP12.1 Culture and Heritage Preservation	5,759,550				
		Agriculture and Irrigation	852,026,485	P 1. General Administration and Support Services	100,777,147	SP1.1 General administration and support services	100,777,147				
						P 2. Crop Development	556,795,213	SP 2.1 Cash Crops Development	32,009,209		
								SP 2.2 Food Crops Development	500,000		
								SP 2.3 Agricultural extension and training services	524,286,004		
						P.3 Irrigation Development	1,294,590	SP3.1 Soil Conservation	1,294,590		
		P.4. Soil Conservation	193,159,535	SP 4.1 Irrigation Development	193,159,535						
		Livestock Production, Fisheries and Cooperative Development	195,968,706	P 5. General administration and support services	97,522,268	SP 5.1 General administration and support services	97,522,268				
						P 6. Livestock Development	55,686,396	SP 6.1 Livestock Production	48,600,931		
								SP 6.2 Livestock Extension and Training Services	7,085,465		
						P 7. Cooperative Development	9,079,272	SP 7.1 Cooperatives development	9,079,272		
P 8. Veterinary Services	33,680,770	SP 8.1 Disease Surveillance and control	23,379,570								
		SP 8.2 A I Services	10,301,200								
Total	5,905,553,797		5,905,553,797		5,905,553,797		5,905,553,797				

WARDS DEVELOPMENT ALLOCATION SUMMARY

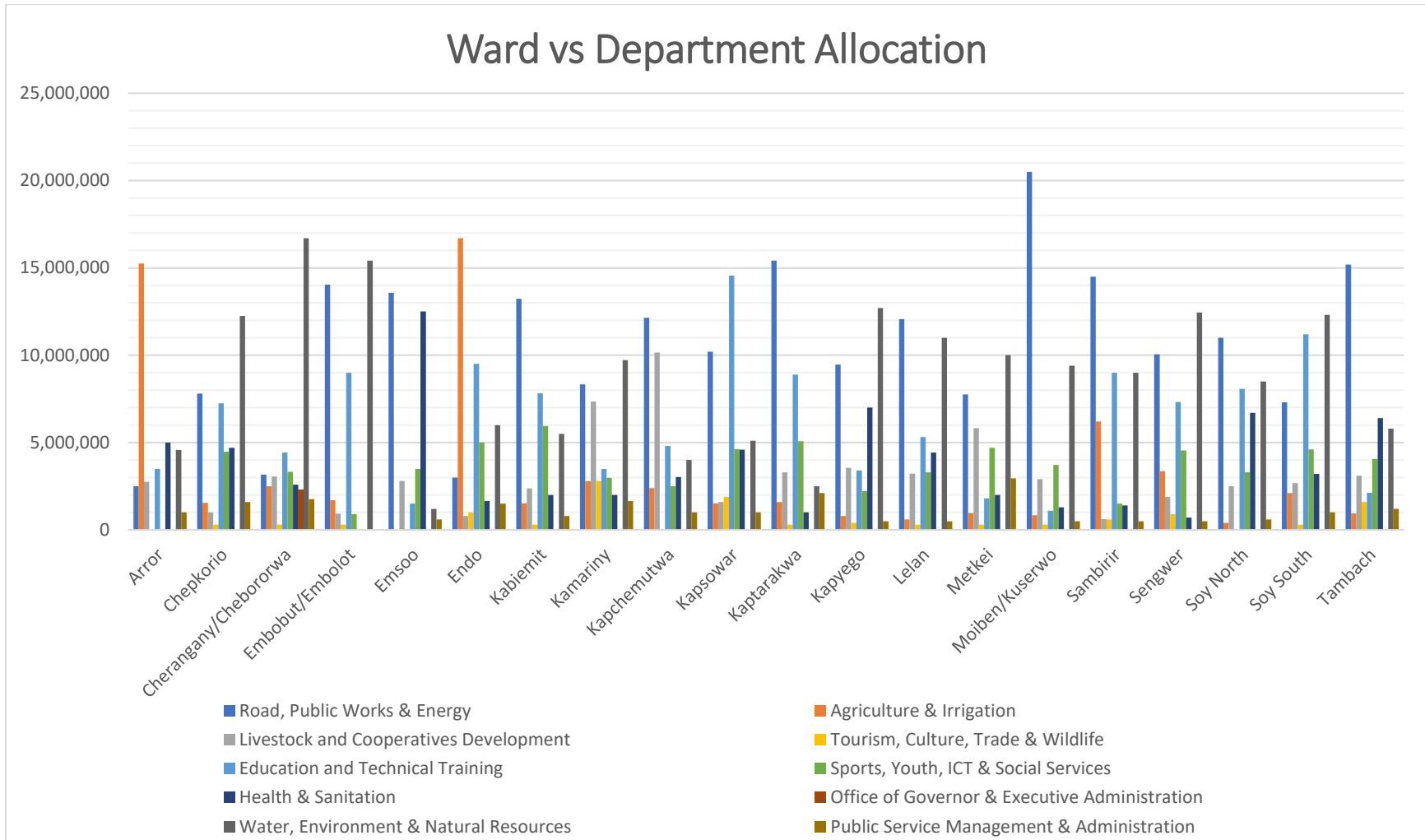
The County development funds allocated to wards as per the EDA Act is **Ksh. 813,537,332**. The allocation is distributed as shown below.



Summary Table showing allocations per Departments per Wards

Department/ Ward	Road, Public Works & Energy	Agriculture & Irrigation	Livestock and Cooperatives Development	Tourism, Culture, Trade & Wildlife	Education and Technical Training	Sports, Youth, ICT & Social Services	Health & Sanitation	Office of Governor & Executive Administration	Water, Environment & Natural Resources	Public Service Management & Administration	Total
Arror	2,500,000	15,250,000	2,750,000	-	3,500,000	-	5,000,000		4,579,962	1,000,000	34,579,962
Chepkorio	7,797,405	1,550,000	1,000,000	300,000	7,248,000	4,470,000	4,700,000		12,250,000	1,600,000	40,915,405
Cherangany/ Chebororwa	3,160,000	2,500,000	3,050,000	300,000	4,426,000	3,324,807	2,590,000	2,300,000	16,700,000	1,760,000	40,110,807
Embobut/ Embolot	14,040,258	1,700,000	925,000	300,000	9,000,000	900,000	-		15,421,000	-	42,286,258
Emsoo	13,580,499	-	2,800,000	-	1,500,000	3,500,000	12,500,000		1,200,000	600,000	35,680,499
Endo	3,000,000	16,700,000	800,000	1,000,000	9,500,000	5,000,000	1,653,693		6,000,000	1,500,000	45,153,693
Kabiemit	13,233,034	1,525,000	2,375,000	300,000	7,822,000	5,945,700	2,000,000		5,500,000	800,000	39,500,734
Kamariny	8,336,194	2,786,710	7,350,000	2,800,000	3,500,000	2,974,224	2,000,000		9,720,000	1,650,000	41,117,128
Kapchemutwa	12,150,000	2,400,000	10,150,000	-	4,800,000	2,500,000	3,021,959		4,000,000	1,000,000	40,021,959
Kapsowar	10,200,000	1,525,000	1,600,000	1,900,000	14,563,000	4,618,310	4,600,000		5,100,000	1,000,000	45,106,310
Kaptarakwa	15,412,356	1,587,425	3,300,000	300,000	8,886,000	5,075,000	1,000,000		2,500,000	2,100,000	40,160,781
Kapyego	9,457,240	800,000	3,550,000	400,000	3,400,000	2,220,000	7,000,000		12,700,000	500,000	40,027,240
Lelan	12,067,954	600,000	3,225,000	300,000	5,321,000	3,300,000	4,428,760		11,000,000	500,000	40,742,714
Metkei	7,766,130	956,690	5,832,500	300,000	1,810,000	4,701,538	2,000,000		10,000,000	2,950,000	36,316,858
Moiben/ Kuserwo	20,500,000	842,370	2,900,000	300,000	1,100,000	3,720,000	1,300,000		9,400,000	500,000	40,562,370
Sambirir	14,500,000	6,210,000	616,170	600,000	9,000,000	1,500,000	1,400,000		9,000,000	500,000	43,326,170
Sengwer	10,050,000	3,363,289	1,900,000	900,550	7,314,000	4,551,000	700,000		12,450,000	500,000	41,728,839
Soy North	11,000,000	400,000	2,500,000	-	8,080,481	3,300,000	6,700,000		8,500,000	600,000	41,080,481
Soy South	7,300,000	2,100,000	2,675,000	300,000	11,196,000	4,604,000	3,200,000		12,317,004	1,000,000	44,692,004
Tambach	15,187,120	950,000	3,100,000	1,600,000	2,120,000	4,070,000	6,400,000		5,800,000	1,200,000	40,427,120
Total	211,238,190	63,746,484	62,398,670	11,900,550	124,086,481	70,274,579	72,194,412	2,300,000	174,137,966	21,260,000	813,537,332

Bar Graphs (Each Bar shows the total ward allocations. Each bar is divided per colours depicting Departmental allocations in that Ward)



4 PUBLIC EXPENDITURE TRACKING

