



COUNTY GOVERNMENT OF ELGEYO MARAKWET
THE COUNTY TREASURY

2018-19 APPROVED BUDGET

MWANANCHI EDITION

JULY 2018

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 Areas.
DANIDA	: Danish International Development Agency.
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, Sectoral 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
			Energy
		Director Public Works	Public Works management and Supervision
			Fire Unit and Disaster Management
			Machinery and Vehicle mechanical Unit
Economic and Productive Sector	Agriculture and Irrigation	Agriculture & Irrigation	Crops
			Irrigation
	Livestock Production & Cooperatives Development	Livestock and Fisheries	Livestock
			Poultry, Fisheries and Bee-keeping
		Veterinary services	Animal Health
			Breeds Improvement
	Cooperatives Development	Farmers’ cooperative societies	
		Marketing and value chains	
	Tourism, Culture, Wildlife, Trade and Industry	Tourism, Culture & Wildlife	Tourism and Culture
			Wildlife Management
Trade & Industrialization		Trade	
		Industrialization	
Health and Sanitation Sector	Health and Sanitation	Medical services	Medical Services
			Iten County Referral Hospital (ICRH)
		Public Health	Public Health
		Administration and Finance	Planning and Financing
	Health sector Administration		
	Water, Land Environment and Climate Change Management	Water	Water Infrastructure
		Environment, Lands & Natural Resources	Environment
Lands and Natural Resources			
Social Protection and Empowerment Sector	Education and Technical Training	Education	ECDE
			Technical Training
	Sports, Youth affairs, ICT and Social Services	Sports and Youth Affairs	Sports
			Youth
		Gender & Special Interests Groups	Gender & Special Interests Groups
ICT	Networking and software management		
Public Administration and Governance Sector	Finance and Economic Planning	Accounting Services	Vote book and IFMIS
			Financial Reporting
		Procurement	Procurement Management
			Assets and Inventory management
		Revenue	Revenue
		Economic Planning & Budgets	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
		Alcoholic Drinks control	Alcohol control and licensing Rehabilitation and counselling
	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.

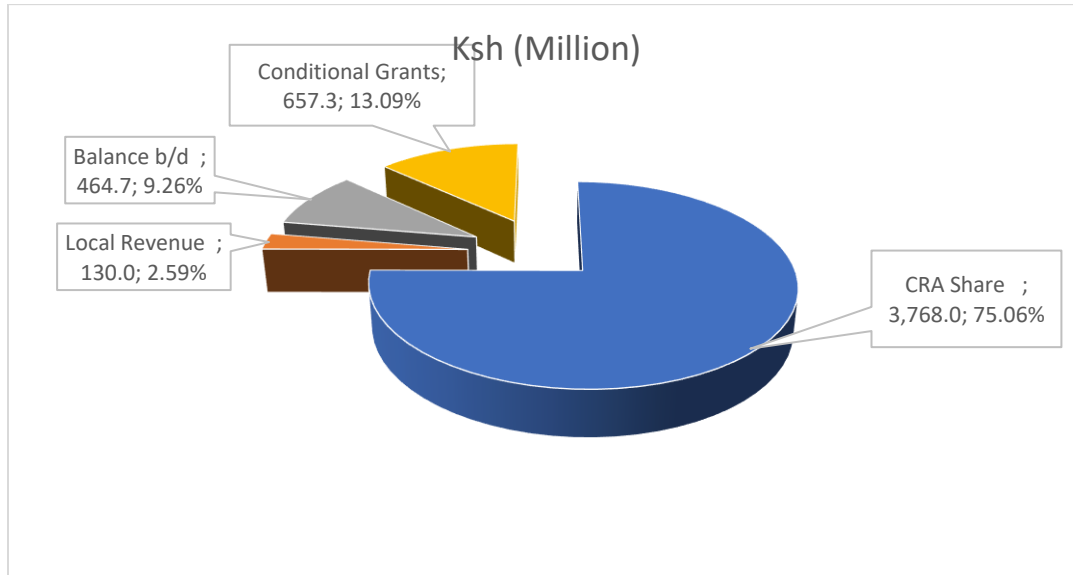
2 COUNTY GOVERNMENT REVENUE AND SOURCES

2.1 Sources of revenue

REVENUE SOURCE	Approved Estimates 2018/19	Projections 2019/20	Projections 2020/21
CRA Share	3,768,000,000	3,956,400,000	4,154,220,000
Equalization Fund	-	-	
Conditional Allocation	-	-	
Local Revenue	130,000,000	136,500,000	143,325,000
Balance b/d	464,710,745	487,946,282	512,343,596
World Bank - Dev. Of Youth Polytechnics	41,800,000	43,890,000	46,084,500
DANIDA - Universal Health Care	12,150,000	12,757,500	13,395,375
WORLD BANK RBF	-	-	
Lease of Medical Equipment	200,000,000	210,000,000	220,500,000
Other Loans and Grants	-	-	
Kenya Climate Smart Agriculture Project	117,000,000	122,850,000	128,992,500
Kenya Devolution support Programme(KDSP)	38,552,919	40,480,565	42,504,593
EU WaTER Support	-	-	
Kenya Urban Support Programme (KUSP)	89,802,100	94,292,205	99,006,815
World Bank – Transforming Health Systems	50,000,000	52,500,000	55,125,000
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	9,228,365	9,689,783
Road Maintenance Levy Fund (RMLF)	99,208,158	104,168,566	109,376,994
TOTAL REVENUE	5,020,012,841	5,271,013,483	5,534,564,157

2.2 Pie Chart of the total distributions from different sources

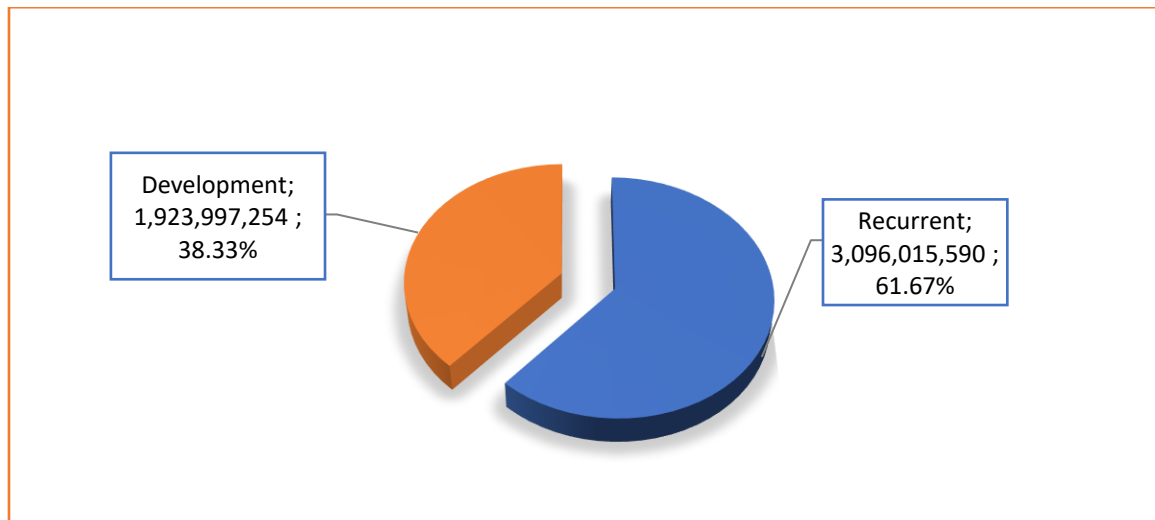
The total revenue is Ksh. **5,020,012,841** and the sources are as shown below.



3 COUNTY GOVERNMENT EXPENDITURE BREAKDOWN

The total allocation is Ksh. **5,020,012,841** of which recurrent and development allocations are as shown in the pie chart below.

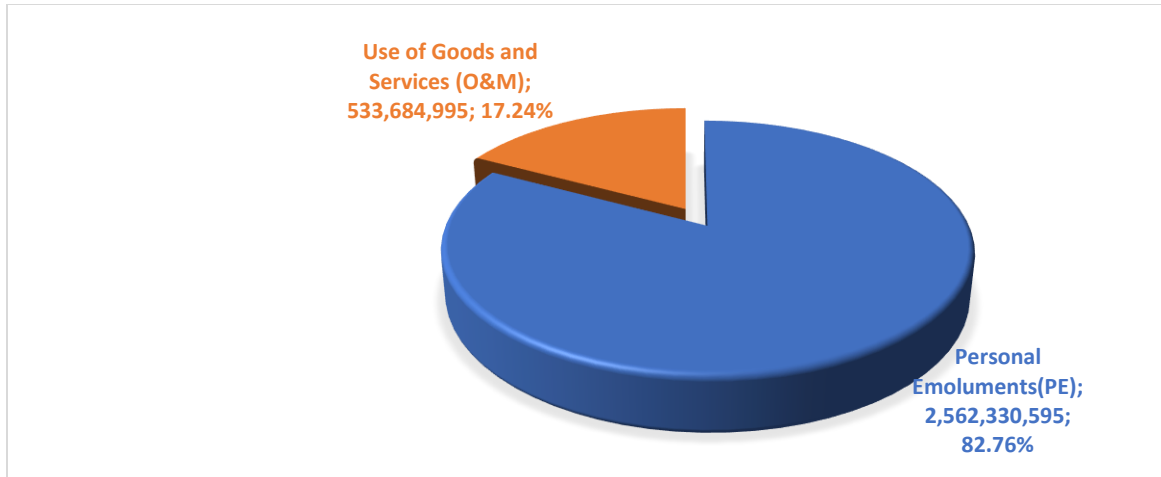
3.1 RECURRENT AND DEVELOPMENT ALLOCATIONS



3.2 RECURRENT ALLOCATIONS BREAKDOWN

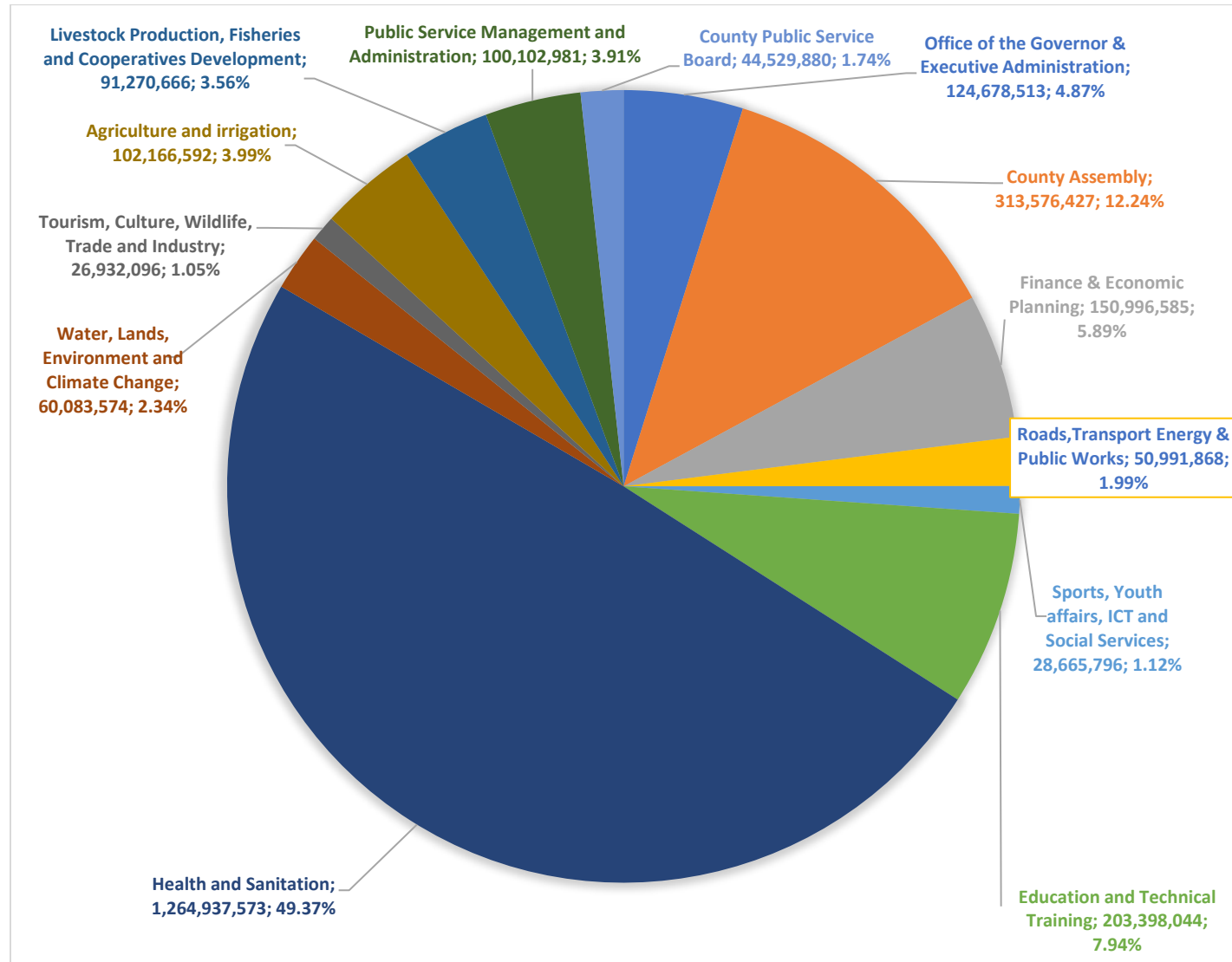
The total recurrent is Ksh. 3,096,015,590 and is distributed as shown below.

3.2.1 PE Vs O&M amounts



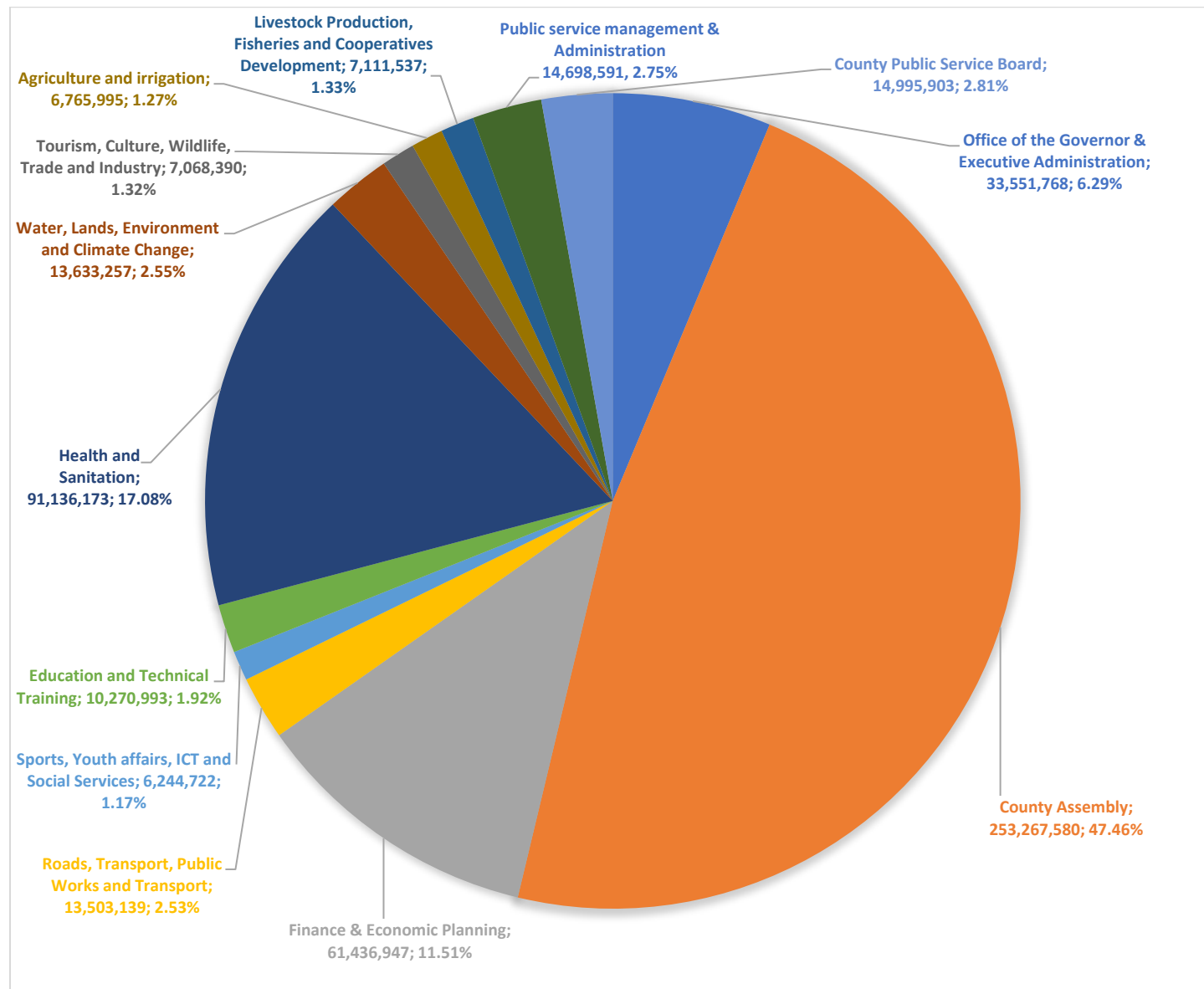
3.2.2 PERSONAL EMOLUMENTS (PE) BREAKDOWN PER DEPARTMENTS AND COUNTY ASSEMBLY

The total personal emoluments is Ksh. 2,562,330,595 and it is distributed to departments as shown below.



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

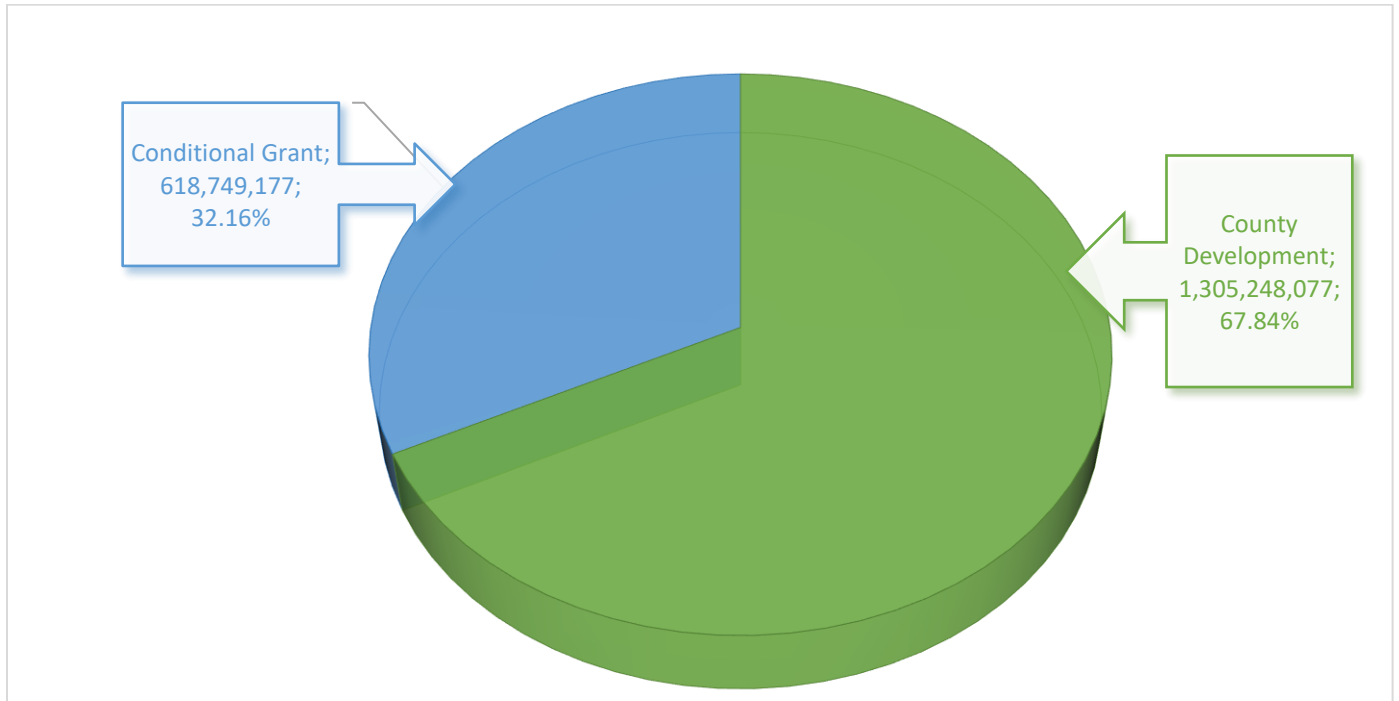
The total Operation and maintenance is Ksh. 533,684,995 and it is distributed to departments as shown below.



3.3 DEVELOPMENT ALLOCATIONS BREAKDOWN

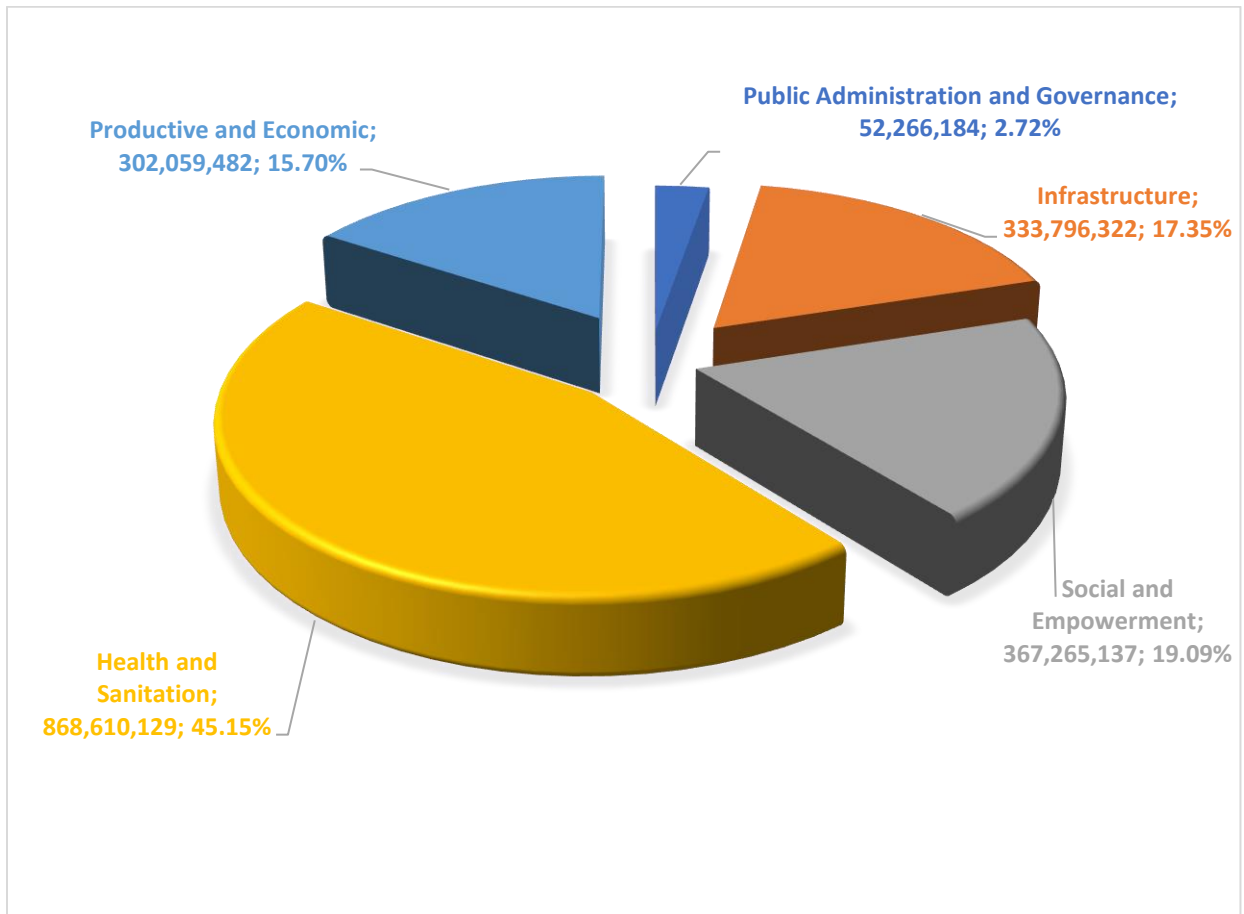
The total development is Ksh.**1,923,997,254** of which the conditional grants and county Development allocation is as shown in pie chart below.

3.3.1 County development allocation Vs Conditional Grants allocation



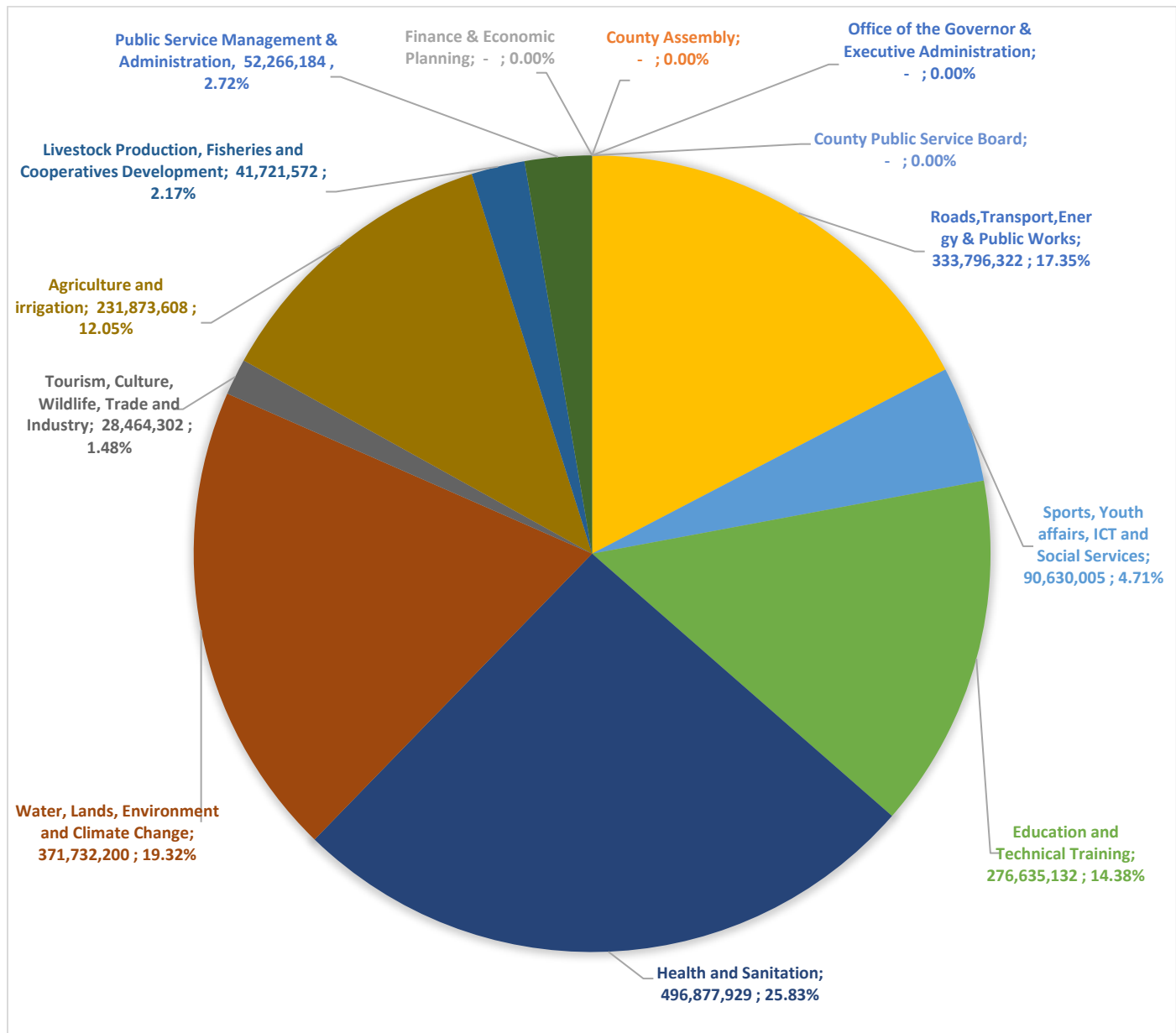
3.3.2 Development Allocation per Sector

The total development allocation for the five sectors is Ksh. 1,923,997,254 which is distributed as shown below.



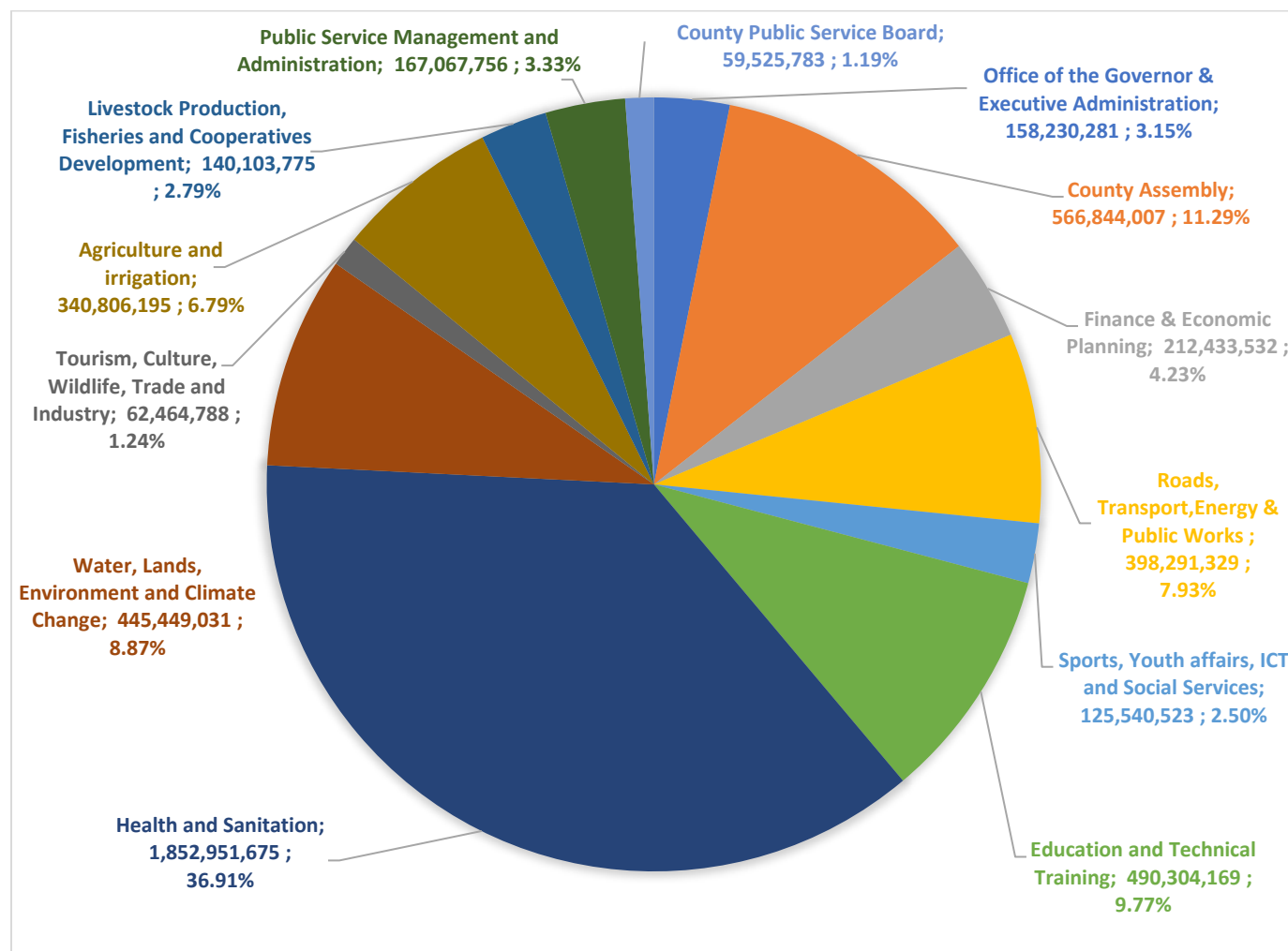
3.3.3 Distribution of Development Allocation per Department

The total development allocation is Ksh. 1,923,997,254. The distribution per department is 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.5,020,012,841 is distributed to departments 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	1,164,101,356	Office of The Governor and executive administration	158,230,280	P.1 General Administration & Support Services	124,678,512	SP1.1 Improve coordination and support for implementation Departments	124,678,512
				P.2 Open Governance, Transparency and Accountability	33,551,768	SP 2.1 Governance	33,551,768
						SP 2.2 Peace building, and conflict resolution	
						SP 2.3 Disaster management and emergency response	
		Public service Management and County administration	167,067,755	P.1 General Administration & Support Services	114,801,571	SP1.1 General Administration & Support Services	114,801,571
				P.2:Public Service Management	52,266,184	SP 2.1 Human resource management	
						SP 2.2 Alcoholic drinks control	
						SP 2.3 AIDS Control Unit (ACUs)	
						SP2.4 Coordination of government functions	52,266,184
						SP 2.5 Urban areas management	
						SP2.6 Citizen participation and Civic Education	
		County Assembly	566,844,007	P.1 Administration & field services	566,844,007	SP 1.1 Administration & field services	566,844,007
				P.2 Administration of human resource in public service		SP 2.1 Administration of human resource in public service	
				P.3 Implementation of the constitution		SP.3.1 legislative development	
				P.4 Infrastructural development		SP 3.2 compliance & oversight	
		Finance & Economic Planning	212,433,531	P.1 General Administration & Support Services	154,696,584	SP1.1 Administration and Support Services	154,696,584
					57,736,947	SP 2.1 Monitoring and Evalution	2,800,507

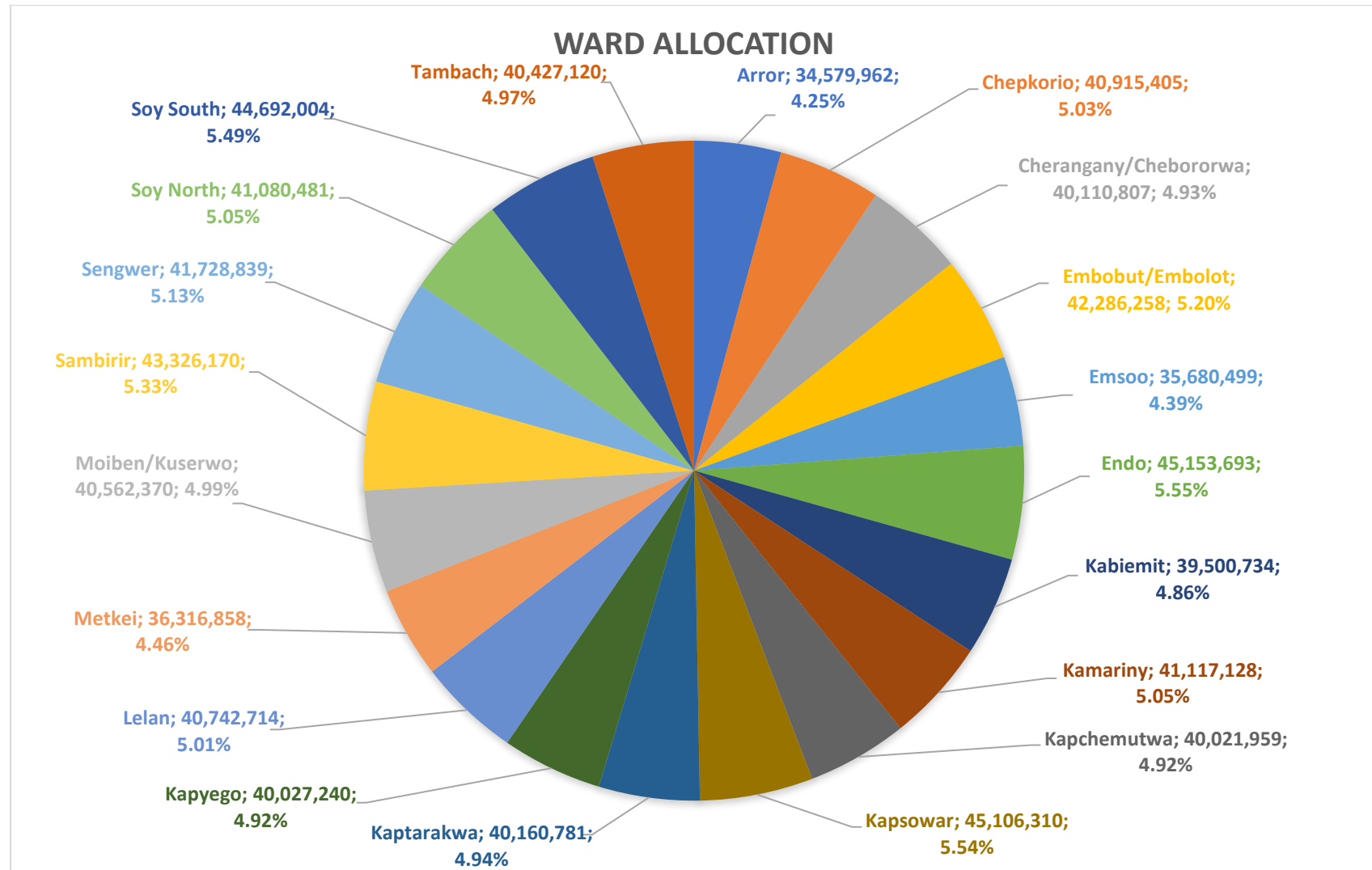
Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation
				P.2 Financial Management		SP 2.2: Economic Planning & Budgeting	46,646,919
						SP 2.3: Accounting management services	2,400,000
						SP 2.4 Public Procurement Services	3,350,000
						SP 2.5: Revenue Enhancement & management	2,539,521
		County Public Service Board	59,525,783	P.1 General Administration and Support services.	59,525,783	SP 1.1 General administration and support services	59,525,783
Infrastructure	398,291,329	Roads, Transport, public works and Energy	398,291,329	P.1 General Administration & Support Services	59,495,007	SP1.1 General Administration and Support Services	59,495,007
				P.2 Public Works	5,800,000	SP 2.1 Public Works	5,800,000
				P.3 Road Improvement	323,996,322	SP 3.1: Rural Roads Improvement	291,596,322
						SP 3.2: Urban Roads Improvement	32,400,000
				P.4 Energy	9,000,000	SP. 4.1 Energy	9,000,000
Social and Empowerment	615,844,692	Sports, Youth affairs, ICT and social services	125,540,523	P.1 General Administration & Support Services	34,910,518	SP1.1 Administration, field operations and support services	34,910,518
				P.2 Sports development	35,724,353	SP 2.1 Sports Infrastructure Development	28,344,353
						SP 2.2 Sports Talent Development	7,380,000
				P.3 Social Empowerment	38,765,652	SP 3.1 Social Empowerment	38,765,652
				P.4 Social Protection	13,090,000	SP 4.1 Social protection	13,090,000
				P.5 ICT services	3,050,000	SP 5.1 ICT Services	3,050,000
		Education and Technical training	490,304,169	P.1 General Administration & Support Services	215,669,037	SP 1.1 General Administration & Support Services	186,669,037
						SP 1.2: Education Bursary and Scholarships	29,000,000
				P.2 Technical and Vocational Education and Training (TVET)	64,029,507	SP 2.1: Technical and Vocational Education and Training (TVET).	64,029,507

Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation
				P.3: Pre-Primary Education	210,605,625	P.3.1: Pre-Primary Education	210,605,625
Health and Sanitation	2,298,400,706	Health and sanitation	1,852,951,675	P.1: General Administration, Planning, Management Support and Coordination	1,306,073,746	SP 1.1 Human Resource for Health	1,243,914,029
						SP 1.2 Health care financing	47,159,717
						SP 1.3 Quality Improvement	5,000,000
						SP 1.4 Health Informatics	5,000,000
						SP 1.5 Monitoring, Evaluation and Research	5,000,000
				P.2: Preventive and Promotive Services	8,400,000	SP 2.1 Community and Environmental Health	1,800,000
						SP 2.2 Community Nutrition	5,000,000
						SP 2.3: Communicable & Non-Communicable Disease Prevention & Control	1,600,000
				P.3: Curative and Rehabilitative Services	538,477,929	SP 3.1 Commodity Management	85,000,000
						SP 3.2 County Hospitals	205,700,000
						SP 3.3 Primary Care Units	247,777,929
						SP 3.4 Emergency Medical Services	
		Water, Lands, Environment and climate change management	445,449,031	P.1 General Administration & Support Services	68,716,831	SP1.1 General Administration & Support Services	68,716,831
				P.2 Water and Sanitation Management	265,230,100	SP 2.1: Water Services	265,230,100
				P.3 Environmental Management and Protection	11,200,000	SP 3.1: Environmental Conservation	11,200,000
				P.4: Solid Waste Management	7,000,000	SP 4.1: Solid Waste Management	7,000,000
				P.5 Lands, Physical Planning and Urban Development	93,302,100	SP 5.1: Lands, Physical Planning and Urban Development	93,302,100
Productive and Economic	543,374,758	Tourism, Culture, Wildlife, Trade and Industry	62,464,788	P.1 General Administration & Support Services	34,000,486	SP1.1 General Administration & Support Services	34,000,486

Sector	Allocation	Department	Approved Ceilings	Programme Title	Allocation	Sub Programmes	Allocation
				P.2 Tourism Development	7,500,000	SP 2. 1 Tourism Development	7,500,000
				P.3 Trade and Enterprise Development	12,500,000	SP 3.1 Trade and Enterprise Development	12,500,000
				P.4 Culture and Heritage Preservation	8,464,302	SP 4.1 Culture and Heritage Preservation	8,464,302
		Agriculture and Irrigation	340,806,194	P1 General Administration and Support Services	108,932,587	SP 1.1 Administration and support services	108,932,587
				P2 Crop Development	178,084,920	SP 2.1 Cash Crops Development	35,901,260
						SP 2.2 Food Crops Development	13,822,260
						SP 2.3 Agricultural extension and training services	128,361,400
				P.3 Irrigation Development	50,991,036	SP 3.1 Irrigation development	50,991,036
				P.4. Soil Conservation	2,797,652	SP 4.1 Soil Conservation	2,797,652
		Livestock Production, Fisheries and Cooperative Development	140,103,775	P.1 General Administration and Support Services	98,382,203	SP 1.1 Administration and support services	98,382,203
				P.2 Livestock Development	12,397,000	SP. 2.1 Livestock Production	9,197,000
						SP. 2.2 Livestock extension services and training service	3,200,000
				P.3 Veterinary Services	20,781,858	SP. 3.1 AI services	10,100,000
						SP. 3.2 Disease surveillance and Control	10,681,858
				P.4 Cooperatives Development	8,542,714	SP. 4.1 Cooperatives Development	8,542,714

4 WARDS DEVELOPMENT ALLOCATION SUMMARY

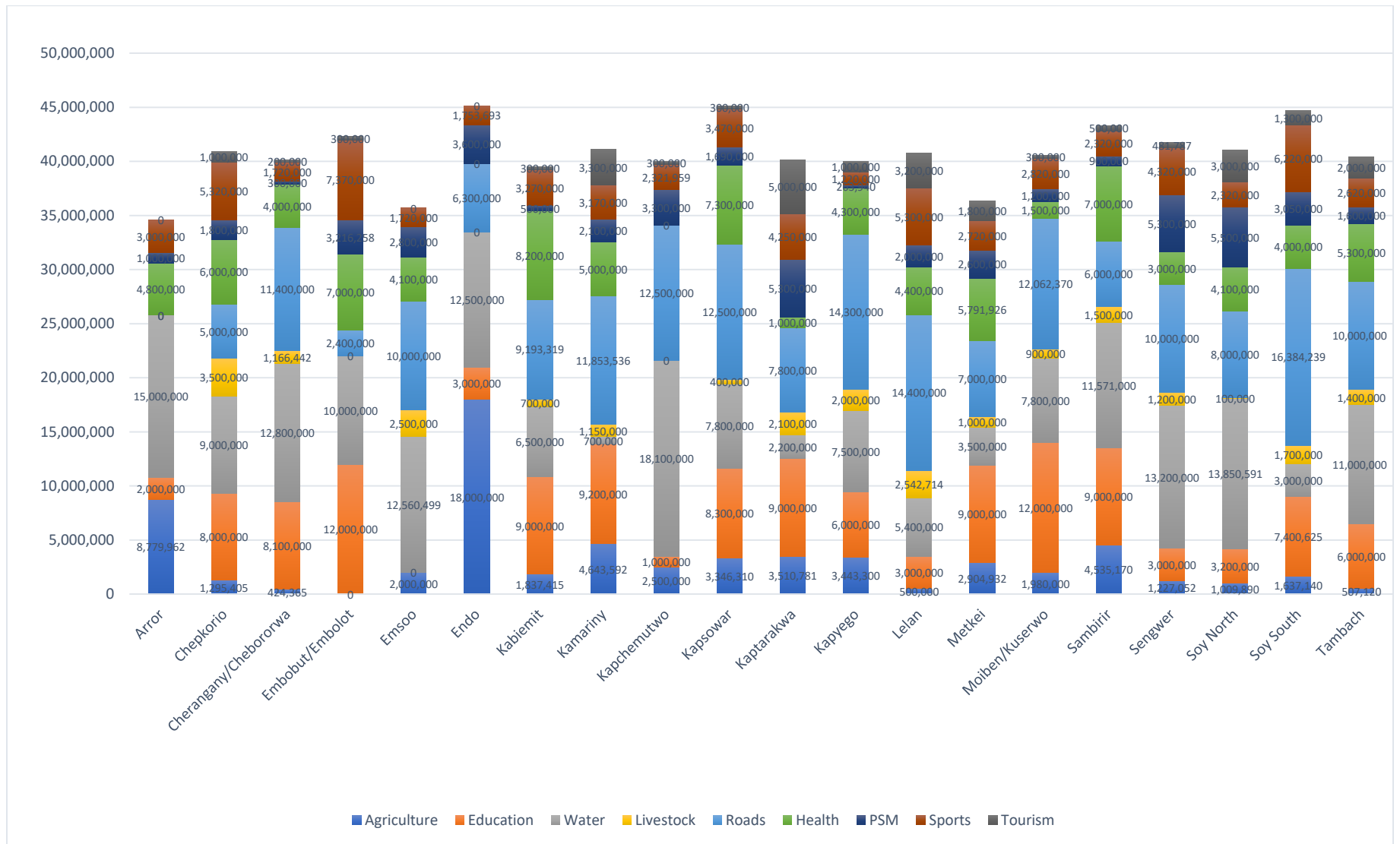
The County development funds allocated to wards as per the EDA Act is **Ksh. 813,537,332**. The allocation is distributed as shown below.



Summary Table showing allocations per Departments per Wards

Department Ward	Agriculture	Education	Water	Livestock	Roads	Health	PSM	Sports	Tourism	Total
Arror	8,779,962	2,000,000	15,000,000	-	-	4,800,000	1,000,000	3,000,000	-	34,579,962
Chepkorio	1,295,405	8,000,000	9,000,000	3,500,000	5,000,000	6,000,000	1,800,000	5,320,000	1,000,000	40,915,405
Cherangany/Chebororwa	424,365	8,100,000	12,800,000	1,166,442	11,400,000	4,000,000	300,000	1,720,000	200,000	40,110,807
Embobut/Embolot	-	12,000,000	10,000,000	-	2,400,000	7,000,000	3,216,258	7,370,000	300,000	42,286,258
Emsoo	2,000,000	-	12,560,499	2,500,000	10,000,000	4,100,000	2,800,000	1,720,000	-	35,680,499
Endo	18,000,000	3,000,000	12,500,000	-	6,300,000	-	3,600,000	1,753,693	-	45,153,693
Kabiemit	1,837,415	9,000,000	6,500,000	700,000	9,193,319	8,200,000	500,000	3,270,000	300,000	39,500,734
Kamariny	4,643,592	9,200,000	700,000	1,150,000	11,853,536	5,000,000	2,100,000	3,170,000	3,300,000	41,117,128
Kapchemutwa	2,500,000	1,000,000	18,100,000	-	12,500,000	-	3,300,000	2,321,959	300,000	40,021,959
Kapsowar	3,346,310	8,300,000	7,800,000	400,000	12,500,000	7,300,000	1,690,000	3,470,000	300,000	45,106,310
Kaptarakwa	3,510,781	9,000,000	2,200,000	2,100,000	7,800,000	1,000,000	5,300,000	4,250,000	5,000,000	40,160,781
Kapyego	3,443,300	6,000,000	7,500,000	2,000,000	14,300,000	4,300,000	263,940	1,220,000	1,000,000	40,027,240
Lelan	500,000	3,000,000	5,400,000	2,542,714	14,400,000	4,400,000	2,000,000	5,300,000	3,200,000	40,742,714
Metkei	2,904,932	9,000,000	3,500,000	1,000,000	7,000,000	5,791,926	2,600,000	2,720,000	1,800,000	36,316,858
Moiben/Kuserwo	1,980,000	12,000,000	7,800,000	900,000	12,062,370	1,500,000	1,200,000	2,820,000	300,000	40,562,370
Sambirir	4,535,170	9,000,000	11,571,000	1,500,000	6,000,000	7,000,000	900,000	2,320,000	500,000	43,326,170
Sengwer	1,227,052	3,000,000	13,200,000	1,200,000	10,000,000	3,000,000	5,300,000	4,320,000	481,787	41,728,839
Soy North	1,009,890	3,200,000	13,850,591	100,000	8,000,000	4,100,000	5,500,000	2,320,000	3,000,000	41,080,481
Soy South	1,637,140	7,400,625	3,000,000	1,700,000	16,384,239	4,000,000	3,050,000	6,220,000	1,300,000	44,692,004
Tambach	507,120	6,000,000	11,000,000	1,400,000	10,000,000	5,300,000	1,600,000	2,620,000	2,000,000	40,427,120
TOTAL	64,082,434	128,200,625	183,982,090	23,859,156	187,093,464	86,791,926	48,020,198	67,225,652	24,281,787	813,537,332
% Allocation	7.88%	15.76%	22.62%	2.93%	23.00%	10.67%	5.90%	8.26%	2.98%	100.0%
Departmental Ranking	6	3	2	9	1	4	7	5	8	

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



5 PUBLIC EXPENDITURE TRACKING

